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A MANUAL

FOR THE

GUIDANCE OF OFFICERS

ENGAGED IN

THE ADMINISTRATION

OF THE

EXCISE DEPARTMENT

IN THE

LOWER PROVINCES OF BENGAL.

PUBLISHED BY THE AUTHORITY OF THE BOARD OF REVENUE L.P.

CALCUTTA:

PRINTED AT THE BENGAL SECRETARIAT PRESS.

1891.

(289) I/271 (1891)

A manual for the guidance of Offices engaged in the Admn. of the Excise dept. in the Lower Provinces of Bengal.

page - 351
year - 1891
Author - Govt. of Bengal

PREFACE.

EXCISE.

THE HON'BLE SIR H. L. HARRISON, KT.

IN its general arrangement the present republication follows that of the Excise Manual, 1884. A complete reprint of the Acts relating to excise opium and to exciseable articles other than opium, corrected and brought up to date, is prefixed to Parts I and II respectively. A comprehensive index has also now for the first time been added.

2. The rules themselves have been recast, rearranged, and added to so as to bring them into conformity with existing orders. This work, a very onerous one, has been carried out by the Commissioner of Excise under the general supervision only of the Board.

3. The appendices have also been recast and enlarged. Appendix A, Part II, now contains a complete set of the forms in use in the Excise Department, while in Appendix B is given a reprint of the more important of the Excise notifications of Government and the Board still in force. In Appendix C important Circular Orders of the Board embodying general instructions are reproduced for facility of reference.

4. The rules contained in this Manual will not be published again in a volume of Board's Rules, but it is to be distinctly understood that they form part of the Board's Rules, and are to be regarded as authoritative by all officers subordinate to the Board.

5. This compilation may be cited briefly as the "Excise Manual, 1891." It supersedes the edition of 1884, and references in future should be made to it only. Errors and omissions should be brought to the notice of the Board.

6. This volume is interleaved with blank pages to allow of the insertion of additions and alterations made subsequent to its issue.

BOARD OF REVENUE, L.P.,
The 20th May 1891.

K. G. GUPTA,
Secretary.

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PART I.

EXCISE OPIUM.

THE OPIUM ACT, 1878.

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PREAMBLE.

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25. Recovery of penalties due under bond.

SCHEDULE.

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ACT No. I OF 1878.

PASSED BY THE GOVERNOR-GENERAL OF INDIA IN COUNCIL.

(*Received the assent of the Governor-General on the 9th January* 1878.)

An Act to amend the law relating to Opium.

Preamble. WHEREAS it is expedient to amend the law relating to opium; it is hereby enacted as follows:—

Short title. 1. This Act may be called "The Opium Act, 1878";

Local extent. It shall extend to such local areas as the Governor-General in Council may, by notification in the *Gazette of India*, from time to time direct;

Commencement. And it shall come into force in each of such areas on such day as the Governor-General in Council in like manner directs in this behalf.

N. B.—The Act was extended to Bengal by India Government notification No. 2392, dated 15th August 1878 (*Gazette of India*, 17th August 1878, Part I, page 526).

*2. The enactments mentioned in the schedule hereto annexed shall be repealed to the extent specified in the third column of the said schedule: * Repealed by Act XII of 1891.

Repeal of enactments.

*And in Acts No. XI of 1849, No. XXI of 1856 and No. X of 1871, and in Bengal Act No. II of 1876, the words "intoxicating drugs" (wherever they occur) shall not include opium.

Amendment of Acts.

N. B.—Acts XI of 1849, XXI of 1856, and II (B. C.) of 1876 (except Section 12) were repealed by Act VII (B.C.) of 1878. Act X of 1876 does not apply to Bengal.

Amendment of Act VII of 1836, s. 1. The reference made to Bombay Regulations XXI of 1827 and XX of 1830 in Act No. VII of 1836 shall be read as if made to the corresponding sections of this Act.

Interpretation-clause. 3. In this Act, unless there be something repugnant in the subject or context—

"Opium." "Opium" includes also poppy-heads, preparations or admixtures of opium, and intoxicating drugs prepared from the poppy:

"Magistrate." "Magistrate" means, in the Presidency-towns, a Presidency Magistrate, and elsewhere a Magistrate of the first class or (when especially empowered by the Local Government to try cases under this Act) a Magistrate of the second class:

N. B.—Subdivisional Magistrates of the 2nd class are empowered to try opium cases (Notification, dated 31st March 1879, *Calcutta Gazette*, 2nd April 1879, Part I, page 281).

"Import" means to bring into the territories administered by any Local Government from sea, or from foreign territory, or from a territory administered by any other Local Government:

"Import."

"Export" means to take out of the territories administered by any Local Government to sea, or to any foreign territory, or to any territory administered by another Local Government:

"Export."

"Transport" means to remove from one place to another within the territories administered by the same Local Government.

"Transport."

Prohibition of poppy-cultivation and possession, &c., of opium.

4. Except as permitted by this Act, or by any other enactment relating to opium for the time being in force, or by rules framed under this Act or under any such enactment, no one shall—

(*a*) cultivate the poppy;
(*b*) manufacture opium;
(*c*) possess opium;
(*d*) transport opium;
(*e*) import or export opium; or
(*f*) sell opium.

Power to make rules to permit such matters.

5. The Local Government, with the previous sanction of the Governor-General in Council, may, from time to time, by notification in the local Gazette, make rules consistent with this Act, to permit absolutely or subject to the payment of duty or to any other conditions, and to regulate within the whole or any specified part of the territories administered by such Government, all or any of the following matters:—

(*a*) the cultivation of the poppy;
(*b*) the manufacture of opium;
(*c*) the possession of opium;
(*d*) the transport of opium;
(*e*) the importation or exportation of opium; and
(*f*) the sale of opium, and the farm of duties leviable on the sale of opium by retail:

Provided that no duty shall be levied under any such rule on any opium imported and on which a duty is imposed by or under the law relating to sea-customs for the time being in force or under section six.

Duty on opium imported by land.

6. The Governor-General in Council may, from time to time, by notification in the *Gazette of India*, impose such duty as he thinks fit on opium or on any kind of opium imported by land into British India or into any specified part thereof, and may alter or abolish any duty so imposed.

Warehousing opium.

7. The Governor-General in Council may, by order notified in the *Gazette of India*,

(*a*) authorize any Local Government to establish warehouses for opium legally imported into, or intended to be exported from, the territories administered by such Local Government, and

(*b*) cancel any such order.

(*c*) where, in the case of an offence under clause (*d*) or (*e*) of the same section, the offender is transporting, importing or exporting any opium exceeding the quantity (if any) which he is permitted to transport, import or export, as the case may be, the whole of the opium which he is transporting, importing or exporting;

(*d*) where, in the case of an offence under clause (*f*) of the same section, the offender has in his possession any opium other than the opium in respect of which the offence has been committed, the whole of such other opium,

shall be liable to confiscation.

The vessels, packages and coverings in which any opium liable to confiscation under this section is found, and the other contents (if any) of the vessel or package in which such opium may be concealed, and the animals and conveyances used in carrying it, shall likewise be liable to confiscation.

Order of confiscation by whom to be made.

12. When the offender is convicted, or when the person charged with an offence in respect of any opium is acquitted, but the Magistrate decides that the opium is liable to confiscation, such confiscation may be ordered by the Magistrate.

Whenever confiscation is authorized by this Act, the officer ordering it may give the owner of the thing liable to be confiscated an option to pay, in lieu of confiscation, such fine as the officer thinks fit.

When an offence against this Act has been committed, but the offender is not known or cannot be found, or when opium not in the possession of any person cannot be satisfactorily accounted for, the case shall be enquired into and determined by the Collector of the district or Deputy Commissioner, or by any other officer authorized by the Local Government in this behalf, either personally or in right of his office, who may order such confiscation: Provided that no such order shall be made until the expiration of one month from the date of seizing the things intended to be confiscated or without hearing the persons (if any) claiming any right thereto, and the evidence (if any) which they produce in support of their claims.

Power to make rules, regarding

13. The Local Government may, with the previous sanction of the Governor-General in Council, from time to time, by notification in the local Gazette, make rules consistent with this Act to regulate—

disposal of things confiscated

(*a*) the disposal of all things confiscated under this Act; and

and rewards.

(*b*) the rewards to be paid to officers and informers out of the proceeds of fines and confiscations under this Act.

Power to enter, arrest and seize, on information that opium is unlawfully kept in any enclosed place.

14. Any officer of any of the departments of Excise, Police, Customs, Salt, Opium or Revenue superior in rank to a peon or constable, who may in right of his office be authorized by the Local Government in this behalf, and who has reason to believe, from personal knowledge or from information given by any person and taken down in writing, that opium liable to confiscation under this Act is manufactured, kept or concealed in any building, vessel or enclosed place, may, between sunrise and sunset,

(*a*) enter into any such building, vessel or place;

(*b*) in case of resistance, break open any door and remove any other obstacle to such entry;

(*c*) seize such opium and all materials used in the manufacture thereof, and any other thing which he has reason to believe to be liable to confiscation under section eleven or any other law for the time being in force relating to opium, and

(*d*) detain and search, and if he think proper arrest, any person whom he has reason to believe to be guilty of any offence relating to such opium under this or any other law for the time being in force.

Power to seize opium in open places.

15. Any officer of any of the said departments may

(*a*) seize, in any open place or in transit, any opium or other thing which he has reason to believe to be liable to confiscation under section eleven or any other law for the time being in force relating to opium,

(*b*) detain and search any person whom he has reason to believe to be guilty of any offence against this or any other such law, and, if such person has opium in his possession, arrest him and any other persons in his company.

Power to detain, search and arrest.

Searches how made.

16. All searches under section fourteen or section fifteen shall be made in accordance with the provisions of the Code of Criminal Procedure.

Officers to assist each other.

17. The officers of the several departments mentioned in section fourteen shall, upon notice given or request made, be legally bound to assist each other in carrying out the provisions of this Act.

Vexatious entries, searches, seizures and arrests.

18. Any officer of any of the said departments who, without reasonable grounds of suspicion, enters or searches or causes to be entered or searched, any building, vessel or place,

or vexatiously and unnecessarily seizes the property of any person on the pretence of seizing or searching for any opium or other thing liable to confiscation under this Act,

or vexatiously and unnecessarily detains, searches or arrests any person,

shall for every such offence be punished with fine not exceeding five hundred rupees.

Issue of warrants.

19. The Collector of the District, Deputy Commissioner or other officer authorized by the Local Government in this behalf, either personally or in right of his office, or a Magistrate, may issue his warrant for the arrest of any person whom he has reason to believe to have committed an offence relating to opium, or for the search, whether by day or night, of any building or vessel or place in which he has reason to believe opium liable to confiscation to be kept or concealed.

All warrants issued under this section shall be executed in accordance with the provisions of the Code of Criminal Procedure.

Disposal of person arrested or thing seized.

20. Every person arrested, and thing seized, under section fourteen or section fifteen, shall be forwarded without delay to the officer in charge of the nearest police-station; and every person arrested and thing

seized under section nineteen shall be forwarded without delay to the officer by whom the warrant was issued.

Every officer to whom any person or thing is forwarded under this section shall, with all convenient despatch, take such measures as may be necessary for the disposal according to law of such person or thing.

Report of arrests and seizures.

21. Whenever any officer makes any arrest or seizure under this Act, he shall within forty-eight hours next after such arrest or seizure make a full report of all the particulars of such arrest or seizure to his immediate official superior.

Procedure in case of illegal poppy-cultivation.

22. In the case of alleged illegal cultivation of the poppy, the crop shall not be removed, but shall, pending the disposal of the case, be attached by an officer superior in rank to a peon or constable, who may in right of his office be authorized by the Local Government in this behalf; and such officer shall require the cultivator to give bail in a reasonable amount (to be fixed by such officer) for his appearance before the Magistrate by whom the case is to be disposed of, and such cultivator shall not be arrested unless within a reasonable time he fails to give such bail:

Provided that, wherever Act No. XIII of 1857 (*An Act to consolidate and amend the law relating to the cultivation of the Poppy and the manufacture of Opium in the Presidency of Fort William in Bengal*), or any part thereof, is in force, nothing in this section shall apply to such cultivation.

Recovery of arrears of fees, duties, &c.

23. Any arrear of any fee or duty imposed under this Act or any rule made hereunder,

and any arrear due from any farmer of opium-revenue,

may be recovered from the person primarily liable to pay the same to the Government or from his surety (if any) as if it were an arrear of land-revenue.

Farmer may apply to Collector or other officer to recover amount due to him by licensee.

24. When any amount is due to a farmer of opium-revenue from his licensee, in respect of a license, such farmer may make an application to the Collector of the District, Deputy Commissioner or other officer authorized by the Local Government in this behalf, praying such officer to recover such amount on behalf of the applicant; and on receiving such application, such Collector, Deputy Commissioner or other officer may in his discretion recover such amount as if it were an arrear of land-revenue, and shall pay any amount so recovered to the applicant:

Provided that the execution of any process issued by such Collector, Deputy Commissioner* or other officer for the recovery of such amount shall be stayed if the licensee institutes a suit in the Civil Court to try the demand of the farmer, and furnishes security to the satisfaction of such officer for the payment of the amount which such Court may adjudge to be due from him to such farmer:

* Act XII of 1891.

Provided also that nothing contained in this section or done thereunder shall affect the right of any farmer of opium-revenue to recover by suit in the Civil Court or otherwise any amount due to him from such licensee.

Recovery of penalties due under bond.

25. When any person in compliance with any rule made hereunder gives a bond for the performance of any duty or act, such duty or act shall be deemed to be a public duty or an act in which the public are interested, as the case may be, within the meaning of the Indian Contract Act, 1872, section 74, and upon breach of the condition of such bond by him, the whole sum named therein as the amount to be paid in case of such breach may be recovered from him as if it were an arrear of land revenue.

SCHEDULE.*

ACTS OF THE GOVERNOR-GENERAL IN COUNCIL.

Number and year.	Subject or title.	Extent of repeal.
†Act XI of 1849 ...	Abkari Revenue of Calcutta.	In section 5, the word "opium." In section 6, the word "opium" and the last thirty-one words. In section 15, from and including the words "except in the case," to the end of the section. In section 33, from and including the words "except opium" down to and including the words "each seer;" and the words "or in the case of opium as aforesaid, a reward of one rupee eight annas for each seer."
Act III of 1852 ...	Spirituous Liquors, Bombay	Section 10, so far as it relates to opium.
†Act XXI of 1856...	Bengal Abkári Act.	In section 28, the word "opium." Sections 34, 51, 52, 53 and 87. In section 35, the words "or opium." In section 49, the words "except opium." Section 59, so far as it relates to opium. In section 75, the words "except opium" and from and including the words "opium seized," down to the end. In section 76, from and including the words "except opium," down to and including the words "each seer;" and from and including the words "or in," down to and including the words "each seer" In paragraph 8 of section 90, the words "and opium."
Act XIII of 1857	Cultivation of the poppy and manufacture of opium.	Section 2.

* Repealed by Act XII of 1891.
† Repealed by Act VII (B.C.) of 1878.

SCHEDULE—*continued.*

ACTS OF THE GOVERNOR-GENERAL IN COUNCIL—*concluded.*

Number and year.	Subject or title.	Extent of repeal.
Act X of 1871 ...	The Northern India Excise Act.	In paragraph 5 of section 3, the word "opium." Sections 18, 65, 66, 67, and 87. In section 19, the words "or opium." Section 46, so far as it relates to opium. In section 46, paragraph 3, from and including the words "as well as," down to and including the words "dealings in opium." In section 63, the words "except opium." In section 78, the words "except opium," and paragraph 2. In section 79, from and including the words "except opium," down to and including the words "each ser," and from and including the words "or in," down to and including the words "each ser."
Act IV of 1872 ...	The Panjáb Laws Act.	Section 49.
Act XXVI of 1872	Panjáb Opium Law Amendment.	The whole Act.
*Act VI of 1873 ...	Transhipment of Goods.	Section 7.
Act XVI of 1875 ...	The Indian Tariff Act.	Section 9.
Act XXIII of 1876	To amend the law relating to Opium.	The whole Act.
Act VI of 1877 ...	For postponing the day on which the Opium Act, 1876, is to come into force.	The whole Act.

* Repealed by Act VII (B.C.) of 1878.

SCHEDULE—*concluded.*

Act of the Lieutenant-Governor of Bengal in Council.

Number and year.	Subject.	Extent of repeal.
*Act II of 1876 ...	To amend Act XI of 1849, Act XXI of 1856, and Act IV (B.C.) of 1866.	In section 3, in the section substituted for section 33 of Act XI of 1849, the words "except opium," and from and including the words "confiscated opium," down to and including the words "general order." In section 3, in the section substituted for section 34 of Act XI of 1849, the words "except in the case of opium;" and from and including the words "and in the case of opium," down to and including the words "similarly distributed." In section 10, in the section substituted for section 75 of Act XXI of 1856, the words "except opium," and from and including the words "confiscated opium," down to and including the words "general order." In section 10, in the section substituted for section 76 of Act XXI of 1856, the words "except in the case of opium," and from and including the words "and in the case of opium," down to and including the words "similarly distributed."

* Repealed by Act VII (B.C.) of 1878.

Bombay Regulations.

Number and year.	Subject.	Extent of repeal.
Bombay Regulation XXI of 1827.	Duty on opium	The preamble, from and including the words "with the combined," down to and including the words "the prohibited." Chapters I, II, III, and IV.
Bombay Regulation XX of 1830.	Malwa opium ...	So much as has not been repealed.

RULES ISSUED BY GOVERNMENT UNDER THE OPIUM ACT I OF 1878.

NOTIFICATION.

The 12th March 1887.—The following revised rules, made by the Lieutenant-Governor of Bengal with the previous sanction of the Governor-General in Council, for regulating the matters specified in sections 5 and 13 of the Opium Act, 1878, are published for general information:—

1. (1) These rules shall come into force on the 1st day of April 1887.

(2) On and from that day the rules made under the said Act and published in the *Calcutta Gazette* of the 7th May 1879, the 23rd May 1883, and the 10th September 1884, shall cease to have effect, except as regards anything done, or any offence committed, or any fine or penalty incurred, or any proceedings commenced before that day.

(3) Rules 11 to 26, both inclusive, apply to Calcutta only; the remaining rules apply to the whole of Bengal, including Calcutta.

Definitions.

2. In these rules, unless there is something repugnant in the subject or context—

(1) "India" means the territory included within the British frontier lines on the extreme west, north, and east of British India:

(2) "Bengal" means the territories administered by the Lieutenant-Governor of Bengal:

(3) "Board" means the Board of Revenue for the Lower Provinces of Bengal:

(4) "Commissioner" means the Commissioner of *Excise*.*

(5) "Collector" means the chief officer in charge of the revenue administration of a district, and includes a Superintendent of Excise Revenue, and any officer empowered by the Board by name or in virtue of his office to perform all or any of the functions of a Collector under these rules:

(6) "Preventive Officer" means an officer of a department mentioned in section 14 of the Opium Act, 1878:

(7) "Opium" means the inspissated juice of the poppy:

(8) "Intendant" means an officer in charge of Government opium stores at Calcutta:

(9) "Intoxicating drug" includes madak and chandu, and every preparation and admixture thereof, and kafa, and every other intoxicating preparation of opium or of the poppy, but does not include poppy-heads:

* See Board's Circular Order No. 5 of October 1889.

RULES ISSUED BY GOVERNMENT UNDER THE OPIUM ACT I OF 1878.

NOTIFICATION No. 1226S.R.

The 21st February 1898.—In exercise of the powers conferred by sections 5 and 13 of the Opium Act, 1878 (I of 1878), and with the previous sanction of the Governor-General in Council, the Lieutenant-Governor of Bengal is pleased to make the following rules:—

1. (1) These rules shall come into force on the 1st day of March 1898.

(2) On and from that day the rules made under the said Act and published in the *Calcutta Gazette* of the 16th March 1887, shall cease to have effect, except as regards anything done, or any offence committed, or any fine or penalty incurred, or any proceedings commenced before that day.

Definitions.

2. In these rules, unless there is something repugnant in the subject or context,—

(1) "India" means British India, together with any territories of any Native Prince or Chief under the suzerainty of Her Majesty, exercised through the Government of India, or any Government or Officer subordinate thereto and includes the French and Portuguese Settlements enclosed within British Indian territory, or bordering on the Arabian Sea (East of Karachi) or Bay of Bengal.

(2) "Bengal" means the territories for the time being administered by the Lieutenant-Governor of Bengal.

(3) "Board" means the Board of Revenue for the Lower Provinces of Bengal.

(4) "Commissioner" means the Commissioner of Excise, Bengal.*

(5) "Collector" means the chief officer in charge of the revenue administration of a district, and includes a Superintendent

* See Board's Circular Order No. 5 of October 1889.

of Excise Revenue and any officer empowered by the Board, by name or in virtue of his office, to perform all or any of the functions of a Collector under these rules.

(6) "Preventive officer" means an officer of a department mentioned in section 14 of the Opium Act, 1878.

(7) "Intendant" means an officer in charge of Government opium stores at Calcutta.

(8) "Opium" means the inspissated juice of the poppy.

(9) "Intoxicating drug" includes madak and chandu, and every preparation and admixture thereof, and kafa, and every other intoxicating preparation of opium or of the poppy, but does not include poppy-heads.

(10) "Poppy-heads" means the dry capsules of the poppy plant.

(11) "Tola" means a weight of one hundred and eighty grains Troy.

(12) "Seer" means a weight of eighty tolas.

(13) Opium and intoxicating drugs other than preparations used in smoking when sold in any quantity not exceeding five tolas, and poppy-heads when sold in any quantity not exceeding five seers, shall be deemed to be sold by 'retail,' and, when sold in any larger quantity, shall be deemed to be sold 'wholesale.'

(14) "Licensed vendor," used with reference to opium or to poppy-heads, means a person to whom a license for the sale by retail of opium or of poppy-heads, as the case may be, has been granted by the Collector under these rules.

(15) "Licensed druggist" means a person to whom a permit for the sale by retail to the public of opium and poppy-heads for medicinal purposes or manufacture and for the similar sale of intoxicating drugs used for purposes other than smoking, has been granted by the Collector under these rules.

Manufacture.

3. (1) Opium, or intoxicating drugs used for purposes other than smoking, may be manufactured on account of Government.

(10) "Poppy-heads" means the dry capsules of the poppy plant:

(11) "Tola" means a weight of one hundred and eighty grains Troy:

(12) "Seer" means a weight of eighty tolas:

(13) Opium or an intoxicating drug, when sold in any quantity not exceeding five tolas in weight, and poppy-heads, when sold in any quantity not exceeding five seers in weight, shall be deemed to be sold by "retail," and, when sold in any larger quantity, shall be deemed to be sold "wholesale:"

(14) "Farmer," used with reference to opium or to an intoxicating drug or to poppy-heads, means a person to whom the fees leviable in a district, or in a part of a district on the retail sale of opium, or of the intoxicating drug, or of poppy-heads, as the case may be, have been let in farm by the Collector:

(15) "Licensed vendor," used with reference to opium or to an intoxicating drug or to poppy-heads, means a person to whom a license for the retail sale of opium or of the intoxicating drug, or of poppy-heads, as the case may be, has been granted by the Collector or by a farmer having authority to grant the same:

(16) "Licensed Druggist" means a person to whom a permit for the retail sale of opium, intoxicating drugs, and poppy-heads for medicinal purposes has been granted by the Collector: and

(17) "Import," "export," and "transport" have the respective meanings assigned to them in the Opium Act, 1878.

Manufacture.

3. (1) Opium may be manufactured on account of the Government.

(2) An intoxicating drug may be manufactured—

(*a*) by a farmer or licensed vendor of the intoxicating drug subject to the conditions of his lease or license, or

(*b*) by a licensed druggist for medicinal purposes, in any quantity not exceeding one seer in weight from opium of which he is permitted by these rules to be in possession, or

(*c*) by any other person for his own domestic use, in any quantity not exceeding five tolas in weight, from opium bought from a farmer or licensed vendor of opium.

Possession.

4 (1) Any person may possess opium, not exceeding five tolas in weight, which has been bought from a farmer or licensed vendor of opium, or intoxicating drugs, not exceeding five tolas in weight, which have been bought from a farmer or licensed vendor having authority to

sell them, or have been manufactured from opium bought from a farmer or licensed vendor of opium.

(2) Subject to the conditions of his lease, a farmer of opium may possess any quantity of opium bought from the Government at the Collector's office, and a farmer of an intoxicating drug may possess any quantity of opium so bought or of the intoxicating drug manufactured from such opium.

(3) Subject to the conditions of his license, a licensed vendor of opium or of an intoxicating drug may possess any quantity of opium bought from the Government at the Collector's office or from a farmer of opium, and any quantity of opium not exceeding one seer in weight, bought from a licensed vendor of opium.

(4) Subject to the conditions of his license, a licensed vendor of an intoxicating drug may also possess any quantity of the intoxicating drug bought from a farmer thereof or manufactured from opium bought from the Government at the Collector's office or from a farmer of opium, and any quantity of the intoxicating drug, not exceeding one seer in weight, bought from a licensed vendor thereof or manufactured from opium bought from a licensed vendor of opium.

(5) A person who has been a farmer or licensed vendor may, with the sanction of the Collector, possess any opium, intoxicating drugs, or poppy-heads remaining in his possession on the expiration of his lease or license, till such time as he has disposed of or surrendered the same under these rules.

(6) Subject to the conditions of his permit, a licensed druggist may possess opium, not exceeding one seer in weight which has been bought from the Government at the Collector's office, or from a farmer or licensed vendor of opium, and intoxicating drugs not exceeding one seer in weight, which have been bought from a farmer or licensed vendor having authority to sell them, or have been manufactured from opium bought from the Government at the Collector's office or from a farmer or licensed vendor of opium.

(7) A foreign horse-dealer importing horses into India may, during the period of his sojourn in the Lower Provinces of Bengal, possess opium produced out of India, or intoxicating drugs prepared therefrom in any quantity not exceeding in weight ten tolas for each horse for the time being in his possession.

(8) A traveller or visitor from a foreign country may possess opium produced out of India, or intoxicating drugs prepared therefrom, for the personal use of himself and his attendants, in any quantity not exceeding in weight the aggregate amount which might be held if each individual member of his party carried five tolas, and shall in no case exceed two seers for the whole of his party.

(9) A cultivator licensed under Act XIII of 1857 may, till such time as delivery should in ordinary course be made under section 11 of that Act, possess opium which is the produce of land cultivated with poppy in accordance with his license.

(10) Any person may possess poppy-heads not exceeding five seers in weight; a licensed druggist may possess them in any quantity not exceeding ten seers in weight; and a farmer or licensed vendor of poppy-heads may, subject to the conditions of his lease or license, possess them in any quantity.

(2) The only manufacture permitted by private persons is:—

(*a*) by a licensed druggist, for medicinal purposes, of intoxicating drugs, not being preparations used for smoking, in a quantity not exceeding one seer in weight, provided that such manufacture is from opium of which the said druggist is permitted by these rules to be in possession;

(*b*) by any person of intoxicating drugs (other than preparations used for smoking) in a quantity not exceeding five tolas, and of preparations or admixtures of opium used in smoking, in a quantity not exceeding one tola, provided that such manufacture is for his private consumption and not for sale, and is from opium of which he is permitted by these rules to be in possession, but not otherwise.

Possession.

4. (1) Any person may possess—

(*a*) Opium to the extent of five tolas and poppy-heads to the extent of five seers, provided the said articles have been bought by retail from a licensed vendor or similarly purchased (for medicinal purposes) from a licensed druggist;

(*b*) intoxicating drugs, not being preparations used for smoking, to the extent of five tolas, if purchased from a licensed druggist for medicinal purposes, or if manufactured by the possessor for private consumption under the conditions of rule 3 (2) (*b*);

(*c*) preparations or admixtures of opium used for smoking, to the extent of one tola, provided that such preparations have been manufactured by the possessor for private consumption and not for sale, under the conditions of rule 3(2) (*b*) above, but not otherwise.

(2) Subject to the conditions of his license, a licensed vendor of opium or poppy-heads may possess, as the case may be, any quantity of opium if bought from the Government treasury, or taken over from another licensed vendor under rule 22, or opium to the extent of one seer if bought from another licensed vendor under rule 14, or any quantity of poppy-heads.

9(2)v "Foreign opium may also be imported by sea into the Lower Provinces of Bengal for medical purposes." 10-2-92.

(11) A cultivator licensed under Act XIII of 1857 may possess, without limit as to quantity, poppy-heads which are the produce of land

(3) Subject to the conditions of his permit, a licensed druggist may possess—

(*a*) Opium to the extent of one seer and poppy-heads to the extent of 10 seers which he has bought from a licensed vendor, or from another licensed druggist under rule 14 or, in the case of opium, from the Government treasury;

(*b*) intoxicating drugs, not being preparations used for smoking purposes, to the extent of one seer, provided that he has manufactured the same from opium of which he is permitted by these rules to be in possession, or has purchased them from another licensed druggist:

Provided that when such drugs are obtained by purchase from a licensed druggist not in the vicinity, the consignment shall be subject to the same conditions as to transport as are prescribed in rules 5 to 8 inclusive.

NOTE.—No permit is required for the possession of medicinal preparations containing opium imported from Europe.

(4) Any person who has been a licensed vendor or licensed druggist may, with the sanction of the Collector, possess any quantity of opium, poppy-heads or intoxicating drugs, as the case may be, of which at the time of the expiry of his license or permit he is in lawful possession in accordance with the conditions of such license or permit and of these rules, till such time as he shall have disposed of or surrendered the same under these rules.

(5) A foreign horse-dealer importing horses into India may, during the period of his sojourn in Bengal, possess opium produced out of India, or intoxicating drugs prepared therefrom, in any quantity not exceeding in weight ten tolas for each horse for the time being in his possession, but will be liable to pay duty on the same as if it had been imported into India by sea.

(6) A traveller or visitor of rank or position from a foreign country, authorised in this behalf by a special permit from the Collector of the Bengal district which he first enters, may possess, free of duty, opium produced out of India, or intoxicating drugs (other than preparations used for smoking) prepared therefrom, for the personal use of himself and his attendants, in any quantity not exceeding in aggregate weight five tolas for each individual member of the party, or two seers in all.

(11) A cultivator licensed under Act XIII of 1857 may possess, without limit as to quantity, poppy-heads which are the produce of land cultivated with poppy in accordance with his license.

(12) A person to whom a pass has been granted for transport, import or export under these rules, or who has been authorized by a special order in writing of the Collector to possess opium or an intoxicating drug or poppy-heads in quantities exceeding those specified in this rule, may possess the opium or intoxicating drug or poppy-heads covered by the pass or special order, as the case may be.

Transport.

5. A farmer or licensed vendor of opium or of an intoxicating drug or of poppy-heads may transport opium or the intoxicating drug or poppy-heads, as the case may be, under a pass granted by the Collector.

6. (1) When a farmer or a licensed vendor desires to transport opium or an intoxicating drug or poppy-heads, he must obtain a pass from the Collector for each consignment.

(2) The pass shall specify—

(*a*) the time within which the transport must be effected,
(*b*) the place from which the consignment is to be transported,
(*c*) the name of the consignor,
(*d*) the name of the person in charge of the consignment,
(*e*) the name of the consignee,
(*f*) the number of packages, and the weight and contents of each, and
(*g*) the place to which the consignment is to be transported.

(3) Each package in the consignment shall be stamped in the presence of the Collector with his official seal.

(4) Each pass is to be surrendered to the Collector of the district or officer in charge of a sub-division within three days of the expiration of the period of its currency.

7. (1) The bulk of a consignment shall not be broken during transport.

(2) The Collector may make it a condition of the pass that the bulk of the consignment for which the pass is granted shall not be broken until an officer authorised by the Collector in that behalf has examined the consignment at the place specified in the pass as that to which it is to be transported; provided that the examination shall be made within seven days from the date on which the Collector is infomred of the arrival of the consignment at that place.

8. If a preventive officer finds, on inspecting the consignment, that the packages are fewer or their contents less (in the case of opium or an intoxicating drug by more than the dryage allowance of one quarter per cent.) than are specified in the pass, he shall immediately report the result of his inspection to the Collector.

Import.

9. (1) The Government may import opium on its own account.

(2) Opium produced out of India, or intoxicating drugs prepared therefrom, may be imported by the persons described in rule 4, clauses (7) and (8), in quantities not exceeding those specified in those clauses.

EXPORT.

General.

10. (1) The Government may export opium on its own account.

(2) Opium or chandu may be exported by sea from the port of Calcutta under the conditions, and in the manner, hereinafter provided.

(3) Opium produced out of India, or intoxicating drugs prepared therefrom, may be exported by the persons described in rule 4, clauses 7 and 8, in quantities not exceeding those specified in those clauses.

(4) Opium, intoxicating drugs, or poppy-heads may be exported to the territories under the Government of Chandernagore, subject, while in transit through British territory, to the conditions of rules 5 to 8, both inclusive.

Export of Opium by Sea from Calcutta.

11. Opium may be exported by sea from the port of Calcutta if it has been purchased from the Government at a public sale held by the Board, and is covered by a pass or certificate granted by the Board. A certificate is a document authorising the Collector of Customs to allow the shipment of the opium specified in it within four days from the date of its issue. No pass or certificate for the export of opium will be issued on the same day on which the opium has been sold.

12. Shipping bills for exportation of opium must be printed in red ink and presented at the Custom-house in duplicate, accompanied by a certificate in such form as the Board may direct. The duplicate on which the pass is granted will be returned to the shipper to obtain delivery from the opium godown, the original being forwarded to the gate-officer on the wharf to expedite the passing of the opium out of the Custom-house. + 12 A.

13. (1) Save as provided by clause (3) of this rule, on ordinary working days, no treasury receipt in payment of opium, and no pass, will be accepted by the Board after 3-30 P.M., and no certificate will be granted after 4 P.M.

(2) Save as aforesaid, on Saturdays no receipt or pass will be accepted after 1-30 P.M., and no certificate granted after 2 P.M.

(3)* A fee of five rupees will be charged on every pass or certificate which may be required to be granted after 4 P.M. on ordinary days and 2 P.M. on Saturdays.

14. The certificates granted by the Board are to be returned to the Board, duly cancelled, at the close of the month.

15*. A fee of five rupees will be charged to a shipper on presentation of shipping bills after 4 P.M. on the day of clearance of the China steamer.

16. Opium intended for export, which is not cleared from the godowns before 4-30 P.M., shall be conveyed to the steamer or ship from the ghât opposite the opium godowns in covered cargo-boats with properly-secured hatches.

17. As soon as the Intendant is aware that clearances will be made after 4-30 P.M, he shall make immediate report to the Collector of Customs, who will at once appoint one or more preventive officers, as may be necessary, to be in attendance at the ghât at which the

* *See* foot-note, p. 15.

whichever is less. The form in, and the conditions under, which such permits shall be given may be prescribed by the Board from time to time:

Provided that opium or intoxicating drugs brought with them by pilgrims, merchants and ordinary travellers shall be subject to the ordinary rules in regard to possession, and if made out of India shall pay duty as if they were opium imported into British India by sea.

(7) A cultivator licensed under Act XIII of 1857, may, till such time as delivery should in ordinary course be made under section 11 of that Act, possess opium which is the produce of land cultivated with poppy in accordance with his license.

(8) A cultivator licensed under Act XIII of 1857, may possess, without limit as to quantity, poppy-heads which are the produce of land cultivated with poppy in accordance with his license.

(9) A person to whom a pass has been granted for transport, import or export under these rules, or who has been authorised by a special order in writing of the Collector to possess opium or an intoxicating drug or poppy-heads in quantities exceeding those specified in this rule, may possess the opium or intoxicating drug or poppy-heads covered by such pass or special order, as the case may be.

Transport.

5. A licensed vendor of opium or of poppy-heads may transport opium or poppy-heads, as the case may be, under a pass granted by a Collector in accordance with the following rules, but not otherwise.

6. (1) When a licensed vendor desires to transport opium or poppy-heads, he must obtain a pass for each consignment from the Collector of the district from which transport is desired.

(2) The pass shall specify—

(*a*) the time within which the transport must be effected,

(*b*) the place from which the consignment is to be transported,

(*c*) the name of the consignor,

(*d*) the name of the person in charge of the consignment,

(*e*) the name of the consignee,

(*f*) the number of packages, and the weight and contents of each, and

EXPORT.

* *See* foot-note, p. 15.

10(4) ✓ "and to Tributary and Political States subject to the control of the Government of Bengal." 14-3-93.

"12A. (1) If any opium covered by a certificate is not removed from the Presidency godowns within a period of four days from the date of the issue of the certificate, the holder of the certificate must, within 24 hours next after the expiry of the said period, apply to the Board of Revenue for a fresh certificate.

(2) If any opium has been removed from the Presidency godowns within the said period of four days, and has been passed out by the Customs authorities for export, but has not been shipped within the said period by reason of the opium being shut out from the ship in which it was intended to be shipped, or for any other reason, the shipper must without delay apply to the Board for a fresh certificate, and must, pending the issue of such certificate, either (*a*) return the opium to the Presidency godowns with the permission of the Collector of Customs, or (*b*) keep it, with the permission of the said Collector, under sealed hatches at a mooring ghât to be fixed by the Superintendent of the Calcutta Customs Preventive Service.

(3) A charge of ten rupees (Rs. 10) shall be made for the services of the Customs Officer deputed to supervise the returning of opium to the Presidency godowns, or the sealing of hatches, in pursuance of clause (2) of this rule." 22-9-96.

(*g*) the place to which the consignment is to be transported, and the route to be followed.

(3) Each package in the consignment shall be stamped in the presence of the Collector with his official seal.

(4) Each pass shall be surrendered by the consignee to the Collector of the district to which transport has been authorized, or to an officer in charge of a subdivision of such district, within three days of the expiration of the period of its currency.

7. (1) Save as provided in rule 8, the bulk of a consignment may not be broken during transit.

(2) A Collector granting a pass for transport under rule 6 may make it a condition of such grant that the bulk of the consignment for which the pass is granted shall not (save as provided in rule 8) be broken until the Collector of the district to which transport is authorised or some officer authorised by such Collector in that behalf, has examined the consignment at the place specified in the pass as that to which the consignment is to be transported:

Provided that such examination shall be made within seven days from the date on which the Collector of the district to which transport is authorised, or an officer in charge of a subdivision of such district, has had the pass delivered to him under rule 6 (4).

(3) If after examination under the last foregoing clause, the examining officer is of opinion that the packages have not been opened or tampered with in transit (save as provided in rule 8); if their number is complete; and if they are found to be not less or more than the full weight specified in the pass (a deduction being allowed for dryage in the case of opium up to one quarter per cent., and an addition of a similar amount being allowed where the contents of the packages appear to have been moistened by exposure to rain or damp); the consignment shall be made over to the consignee specified in the pass, the pass being retained by the examining officer. Otherwise the consignment shall be detained pending the orders of the Collector.

8. Any preventive officer may at any time examine consignments of opium or poppy-heads in transit. If after such examination the preventive officer is of opinion that the packages fulfil the conditions specified in rule 7 (3), the consignment shall be allowed to pass. Otherwise the case shall be reported for the orders of the Collector of the district in which such examination takes place.

cargo-boats lie. In his report the Intendant shall mention the probable number of chests which will be removed during the evening; and each day as long as clearances are going on, he shall furnish the Collector of Customs with a similar report.

18. The preventive officer at the ghât shall examine all boat-notes and chests, and see the latter placed in the hold of cargo-boat. He shall then secure and seal, with distinctive mark, the hatches or other openings or doors of the cargo-boat by which access may be had to the hold, before allowing the boat to proceed to the steamer or ship. He shall also make an entry in the boat-note specifying that the hatches or other openings or doors have been sealed.

19. The preventive officer on board the receiving steamer or ship shall carefully examine the seals affixed to the hatches or other openings or doors of a cargo-boat laden with opium, as soon as the boat arrives alongside the vessel, and shall not allow the seals to be broken in any case until he is prepared to receive the opium on board, and to superintend the removal of the chests from the hold of the cargo-boat.

20. If it appears to the preventive officer on board the receiving vessel that the seals placed on the hatches or other openings or doors of a cargo-boat have been broken in transit, or have been in any way tampered with, he shall immediately bring the matter to the notice of the officer in charge of the vessel, and shall examine each chest carefully. If any theft of opium is discovered, the preventive officer shall make an immediate report to the river police and to the Collector of Customs, mentioning at the same time the number of the cargo-boat and the name of the owner and manjee.

21. A shipper who removes his chests of opium from the Government premises after 4-30 P.M. shall be required to pay a fee of two rupees for any number of chests up to twenty, three rupees for any number of chests above twenty and up to fifty, and five rupees for any larger number of chests.

22. The fees mentioned in rule 21 shall be realized by the intendant before delivery of chests to the shippers, and shall be remitted daily by him to the Collector of Customs, and shall form a special fund for the remuneration of preventive officers who may be employed beyond the usual working hours.

23. An application for the delivery of opium chests shall not be received by the Intendant after 9 P.M.

24*. When a requisition for the delivery of chests is presented to the Intendant between the hours of 5 P.M. and 9 P.M. on ordinary working days, or between the hours of 2 P.M. and 9 P.M. on Saturdays, he may require the payment of a fee of sixteen rupees in respect of the requisition, and a further fee of two annas in respect of each chest delivered.

25. The procedure described in rules 15 to 22, both inclusive, is enjoined specially in the case of opium cleared from the godowns after 4-30 P.M.; but it may, on application by the shipper to the Intendant, be followed in the case of opium cleared before that time.

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* Fees received under clauses 13 (3), 15 and 24 are devoted to the remuneration of the officers on whom the work during extra hours is imposed. [*Vide* order of the Government of India, No. 1208, dated the 9th March 1887 and the order of the Government of Bengal, No. 1188 (Excise), dated the 14th idem.]

Export of Chandu by Sea from Calcutta.

26. (1) Subject to the provisions of the law relating to sea-customs for the time being in force, chandu may be exported by sea from the port of Calcutta under a pass from the Superintendent of Excise Revenue at Calcutta.

(2) Export passes shall be granted only to licensed vendors of chandu, and on payment of such export duty as may, from time to time, be fixed by the Board. The pass must be produced at the Custom House at the time of exportation, and must certify that the chandu which it covers has been prepared from opium supplied from Government stores.

Sale.

Wholesale.

27. Opium in quantities not less than one seer in weight, or, with the special sanction of the Board, in smaller quantities, shall be supplied, on prepayment, at such rates as the Local Government may, from time to time, prescribe by notification in the *Calcutta Gazette* from the Collector's office to a farmer, licensed vendor, or licensed druggist only:

Provided that the quantity sold to a licensed druggist shall not exceed one seer.

28. Opium may be sold wholesale by the Board for export by sea.

29. (1) Subject to the conditions of his lease, a farmer of opium may sell wholesale to a licensed vendor of opium or of an intoxicating drug, any quantity of opium bought from the Government at the Collector's office, and to a licensed druggist any quantity not exceeding one seer in weight of such opium.

(2) Subject to the conditions of his lease, a farmer of an intoxicating drug or of poppy-heads may sell wholesale to a licensed vendor of the intoxicating drug or poppy-heads as the case may be, any quantity of the intoxicating drug manufactured from opium bought from the Government at the Collector's office, or any quantity of poppy-heads, and to a licensed druggist any quantity, not exceeding one seer in weight, of the intoxicating drug, or any quantity, not exceeding ten seers in weight, of poppy-heads.

(3) Subject to the conditions of his license, a licensed vendor of opium may sell wholesale to a licensed vendor of opium or of an intoxicating drug in any quantity, or to a licensed druggist any quantity, not exceeding one seer in weight, or opium bought from the Government at the Collector's office or from a farmer of opium.

(4) Subject to the conditions of his license, a licensed vendor of an intoxicating drug or of poppy-heads may sell wholesale to a licensed vendor of the intoxicating drug or of poppy-heads, as the case may be, or to a licensed druggist, any quantity, not exceeding one seer in weight, of the intoxicating drug bought from a farmer thereof or manufactured from opium bought from the Government at the Collector's office or from a farmer of opium, or any quantity, not exceeding ten seers in weight, of poppy-heads.

9. (1) Opium or poppy-heads or intoxicating drugs, not being preparations used for smoking, may be imported on account of Government.

(2) Foreign opium and medicinal preparations containing opium may be imported by sea for medicinal purposes subject to payment of import duty.

(3) Import of opium or poppy-heads or intoxicating drugs, otherwise than under clauses (1) and (2) of this rule, is permitted only in the circumstances and under the conditions specified in clauses (5) and (6) of rule 4 in regard to foreign horse-dealers and travellers or visitors of rank or position from a foreign country.

EXPORT.

General.

10. (1) The Government may export opium, poppy-heads or intoxicating drugs, not being preparations used for smoking, on its own account.

(2) Save as provided in clause (3) of this rule, opium may be exported by sea otherwise than on account of Government, only from the port of Calcutta and under the conditions and in the manner hereinafter provided.

(3) Opium produced out of India, or intoxicating drugs prepared therefrom, may be exported by the persons described in rule 4, clauses (5) and (6), in quantities not exceeding those specified in those clauses.

(4) Opium, or poppy-heads may be exported to the territories under the Government of Chandernagore, and to the Tributary and Political States under the control of the Government of Bengal, subject, while in transit through British territory, to the conditions of rules 5 to 8, both inclusive.

Export of opium by sea from Calcutta.

11. Opium may be exported by sea from the port of Calcutta if it has been purchased from the Government at a public sale held by the Board and is covered by a pass or certificate granted by the Board in such form as it may from time to time prescribe. The shipment of opium so exported must, however, be in accordance with such conditions, and subject to such examination by preventive officers, as

the Board may from time to time notify in the *Calcutta Gazette*. Such notification shall, among other things, specify—

(1) the days and hours of business for the acceptance of treasury receipts and passes and for the granting and return of certificates, and the conditions (if any) on which such documents may be granted out of ordinary business hours;

(2) the procedure to be observed for obtaining delivery of opium from the Presidency godowns, and for passing it through the Custom House;

(3) the period within which shipment shall be allowed after the issue of a certificate;

(4) the time and manner of conveyance to the steamer or ship of opium intended for export, the procedure to be observed by the Intendant and the Collector of Customs for the clearance and shipment of such opium, and the duties of the preventive officers in connection therewith;

(5) the fees (if any) to be charged for—

(*a*) grant of any certificate or pass, or receipt of any shipping-bills, prescribed by the Board as necessary, outside the hours which may be notified as the ordinary hours of business in this connection;

(*b*) the services of any preventive officer whose attendance may be generally or specially notified by the Board as necessary in respect of any procedure prescribed with reference to opium intended for export by sea;

(*c*) the removal of chests of opium from Government premises, or the shipment of the same, or any operations in connection therewith which may be conducted outside the hours specified as the "ordinary hours of business" in this connection; and

(*d*) in regard to the persons from whom, and the time or manner at or in which, such fees shall be recovered.

Sale.

Wholesale.

12. Opium in quantities not less than one seer in weight, or with the special sanction of the Board in smaller quantities, shall be supplied

(5) A person who has been a farmer or licensed vendor may, with the sanction of the Collector, sell wholesale to a farmer or licensed vendor any opium, intoxicating drugs, or poppy-heads remaining in his possession on the expiration of his lease or license.

(6) A cultivator licensed under Act XIII of 1857 may sell poppy-heads wholesale to a farmer or licensed vendor of poppy-heads.

(7) A farmer or licensed vendor of opium or of an intoxicating drug or of poppy-heads may, under a special order in writing of the Collector, sell opium or the intoxicating drug or poppy-heads, as the case may be, wholesale to any person and in any quantity specified in the special order.

Retail.

30. (1) A person to whom a license has been granted by the Collector, or by a farmer having authority to grant the same, and in Calcutta or in the Suburbs of Calcutta to whom a further license has been granted by the Commissioner of Police in Calcutta under section 39 of Bengal Act IV of 1866, or in the Suburbs of Calcutta under section 22 of Bengal Act II of 1866, may sell opium or an intoxicating drug by retail in accordance with the conditions specified in the license, or in the license and further license, as the case may be.

(2) A cultivator licensed under Act XIII of 1857 may sell poppy-heads by retail to a farmer or licensed vendor of poppy-heads.

(3) A person to whom a license has been granted by the Collector or by a farmer of poppy-heads may sell poppy-heads by retail in accordance with the conditions specified in the license.

(4) A licensed druggist may sell opium, intoxicating drugs, and poppy-heads by retail.

31. Every person to whom a license is granted under rule 30 for the retail sale of opium or of an intoxicating drug or of poppy-heads, and every licensed druggist, shall pay for his license or permit such fee as may, from time to time, be fixed with the sanction of the Board, or a fee regulated in such manner and in accordance with such rules as the Board may prescribe; and the fee shall be specified in the license or permit, and shall be payable in such instalments, and the instalment shall be payable at such times and places, as the Board may direct.

N.B.—No permits are required for the possession or sale by medical practitioners of medical preparation or other admixtures of opium imported from Europe (B. C. O., 9 of October 1888).

32. Opium, intoxicating drugs, or poppy-heads shall not be sold by retail at any Government office.

33. Unless the Board otherwise specially direct, a license for retail sale shall be granted for one year only.

34. Such limited number of shops for the retail sale of opium or all or any intoxicating drugs as the *Commissioner in consultation with the** Board may, from time to time, determine shall be allowed in each district, and the exclusive right of selling opium or the intoxicating drug or drugs, by retail at one of those shops, or at more than one of them, as the *Commissioner in consultation with the** Board may direct, shall be sold by the Collector at the commencement of each official year by public auction or in such other mode as the *Commissioner in consultation with the** Board may, from time to time, prescribe.

* *See* B. C. O., 5 of October 1889.

35. (1). **The term of a license for the sale of opium or of an intoxicating drug or of poppy-heads will ordinarily commence on the 1st April each year, and the licensee will be required to open his shop within fifteen days from the commencement of the term, failing which the license will be cancelled and the sum paid in advance forfeited, and the license-fee for the month will be levied from the licensee, the Collector being at liberty to issue a fresh license at once. In cases of hardship, in which the delay may have arisen from causes beyond the licensee's control, the Collector may at his discretion extend the time within which the shop may be opened.*

A license granted by the Collector under rule 30, or a permit granted by him to a licensed druggist, may be cancelled by the Collector for any cause specified in the license or permit. When a license or permit is cancelled for any cause specified therein, the licensee shall not be entitled to the refund of any fee payable under the license or permit which he has paid in advance; and when the fee is payable monthly, he must pay the fee for the month in which the license is cancelled.

(2) Whenever the Collector considers that any such license or permit should be cancelled for any cause not specified therein, he shall remit a sum equal to the amount of the fee for fifteen days, and shall either give fifteen days' previous notice of his intention to cancel the license or permit, or shall, in addition to remitting the sum aforesaid, make such compensation for default of notice as the Commissioner directs. On the expiration of the notice, or on the payment of the additional compensation, the Collector may cancel the license or permit.

36. (1) A licensed vendor or licensed druggist may surrender his license or permit on the expiration of one month's previous notice given by him in writing to the Collector of his intention to surrender the same, and on payment of such sum, not exceeding the amount of the fee for six months, as the Collector may fix in this behalf.

(2) If the Collector is satisfied that there is sufficient reason for surrendering a license or permit, he may, with the sanction of the Commissioner, remit the sum so fixed.

Farm of Fees.

37. (1) The Collector may, with the sanction of the Board, let in farm, by public auction or in such other mode as the Board may direct, for a term not exceeding five years, the fees leviable in a district or in a part of a district on licenses for the retail sale of opium or of all or any intoxicating drugs or of poppy-heads.

(2) When the fees so leviable are let in farm, the farmer may, subject to the conditions of his lease, himself sell by retail, and grant licenses, under the countersignature of the Collector, for the retail sale of opium or all or any intoxicating drugs or poppy-heads, as the case may be, within the local limits of his farm:

Provided that neither the farmer, nor a person to whom a license for retail sale has been granted by the farmer, shall sell any opium which has not been supplied from the Collector's office, or any intoxicating drug in the manufacture of which any opium not supplied from the Collector's office has been used:

* *See* B. C. O., 3 of April 1890.

from the Government treasury, on prepayment, at such rates as the Local Government may, from time to time, prescribe by notification in the *Calcutta Gazette*, to a licensed vendor or licensed druggist only:

Provided that the quantity sold to a licensed druggist shall not exceed one seer.

13. Opium may be sold wholesale by the Board for export by sea.

14. (1) Subject to the conditions of his license, a licensed vendor of opium may sell wholesale to another licensed vendor of opium, or to a licensed druggist, any quantity, not exceeding one seer in weight, of opium bought from the Government treasury.

(2) Subject to the conditions of his license, a licensed vendor of poppy-heads may sell wholesale to another licensed vendor of poppy-heads, or to a licensed druggist, any quantity, not exceeding ten seers in weight, of poppy-heads.

(3) Subject to the conditions of his license, a licensed druggist may sell wholesale to another licensed druggist, any quantity, not exceeding one seer, of intoxicating drugs, not being preparations or admixtures used for smoking.

(4) A person who has been a licensed vendor or a licensed druggist may, on the expiration of his license or permit, with the sanction of the Collector, sell wholesale to another licensed vendor or druggist, as the case may be, any opium, poppy-heads or intoxicating drugs of which he has been lawfully in possession under these rules and the conditions of the license or permit.

(5) A cultivator licensed under Act XIII of 1857, may sell poppy-heads wholesale to a licensed vendor of poppy-heads, but not otherwise.

(6) A licensed vendor of opium or of poppy-heads may, under a special order in writing of the Collector, sell opium or poppy-heads, as the case may be, wholesale to any person and in any quantity specified in such order.

Retail.

15. (1) A person to whom a license has been granted by the Collector, and, in Calcutta or in the Suburbs of Calcutta, a person to whom a further license has been granted by the Commissioner of Police in Calcutta, under section 39 of Bengal Act IV of 1866, or in the Suburbs of Calcutta under section 22 of Bengal Act II of 1866, may sell opium by retail in accordance with the conditions specified in the license, or in the license and further license, as the case may be.

(2) A cultivator licensed under Act XIII of 1857, may sell poppy-heads by retail to a licensed vendor of poppy-heads, but not otherwise.

(3) A person to whom a license in that behalf has been granted by the Collector may sell poppy-heads by retail in accordance with the conditions specified in the license.

(4) A licensed druggist may sell by retail opium, poppy-heads and intoxicating drugs, not being preparations used for smoking, for medicinal purposes and in accordance with the conditions specified in his permit, but not otherwise.

16. Every person to whom a license is granted under rule 15 for the sale of opium or of poppy-heads by retail, and every licensed druggist shall pay for his license or permit such fee as may from time to time be fixed with the sanction of the Board, or a fee regulated in such manner and in accordance with such rules as the Board may prescribe; and the fee shall be specified in the license or permit, and shall be payable in such instalments, and the instalments shall be payable at such times and places as the Board may direct.

N.B.—No permits are required for the sale by medical practitioners of medical preparations containing opium imported from Europe.

17. Unless the Board otherwise specially direct, a license for retail sale shall be granted for one year only.

18. (1) Such limited number of shops for the sale of opium by retail as the Commissioner in consultation with the Board* may from time to time determine, shall be allowed in each district, and the exclusive right of selling opium by retail, under a license to be granted by the Collector, at one or more of such shops as the Commissioner in consultation with the Board* may direct, shall be sold by public auction, or in such other mode as the Commissioner in consultation with the Board* may from time to time prescribe, by or under the orders of the Collector before the commencement of each official year. Such sale shall not, however, be deemed to be complete until it has been confirmed by the Board.

(2) The Collector may grant to any person a license for the sale of poppy-heads by retail.

(3) The Collector may grant to any person a permit for the sale of opium and poppy-heads by retail, and the manufacture and sale by retail of intoxicating drugs, other than preparations or admixtures used in smoking, for medicinal purposes only.

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* See Board's Circular Order No. 5 of October 1889.

(3) The farmer shall file in the Collector's office a list of all the licenses granted by him in such form, and on such day or days in each year as the Board may, from time to time, prescribe in this behalf.

38. The Board may, from time to time, prescribe rules—

(*a*) for the invitation and acceptance of tenders for farming leases under rule 37; and

(*b*) for the requisition of security for the due fulfilment of the conditions of those leases.

39. (1) The Collector may, with the sanction of the *Commissioner*,* cancel a lease granted under rule 37, or, within the term of the lease, make or impose such reservations or restrictions with respect to the grant of licenses as may seem fit.

(2) If the lease is cancelled for any cause specified therein, the farmer shall not be entitled to compensation for any loss he may sustain thereby.

(3) If the lease is cancelled for any cause not specified therein, or if any reservation or restriction with respect to the grant of licenses is made or imposed within the term of the lease, the farmer shall be entitled to receive for any loss which he sustains thereby such compensation as the *Commissioner** may determine.

Forms of Licenses, Permits, Leases and other Documents.

40. The Board may, with the sanction of the Local Government, from time to time prescribe—

(*a*) the forms in which licenses, permits, and leases shall be granted by the Collector, and licenses by farmers; and

(*b*) forms for any other proceedings under these rules for which it considers that forms should be provided.

Disposal of Articles remaining with Farmer or Licensed Vendor after expiration of Lease or License.

41. If a person who has been a farmer or licensed vendor has in his possession, after the expiration of his lease or license, any opium, intoxicating drugs, or poppy-heads which he is unable to dispose of under rule 29, clause (5), he shall, on the requisition of the Collector, surrender the same to such officer as the Collector may appoint in this behalf; and the person in whose favour the lease or license has been renewed, or, if the lease or license has not been renewed, then any farmer or licensed vendor of the article within the district, shall, on the requisition of the Collector, be bound, under penalty, if the Collector sees fit, of forfeiting his lease or license, to buy the opium, intoxicating drugs, or poppy-heads, as the case may be, at such price as the Collector may adjudge, and in any quantity not exceeding that which the Collector may determine to be ordinarily saleable in two months by the person in whose favour the lease or license has been renewed, or by the farmer or licensed vendor, as the case may be.

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* *See* B. C. O., 5 of October 1889.

Provided that, if the opium, intoxicating drugs, or poppy-heads, or any part thereof, be declared by the Civil Surgeon or other principal medical officer of the district, or, in Calcutta or in the Suburbs of Calcutta, by a Chemical Examiner to the Government, to be unfit for use, the Collector shall cause it or them, or that part, to be destroyed.

Disposal of things confiscated.

42. (1) All things confiscated under the Opium Act, 1878, except opium, intoxicating drugs, and poppy-heads, shall be disposed of by the Collector by public auction.

(2) Opium so confiscated shall be sent for examination to the Civil Surgeon or other principal medical officer of the district, or, if confiscated in Calcutta or in the Suburbs of Calcutta, to a Chemical Examiner to the Government, and, if declared by him to be fit for use, shall be disposed of in such manner as the Board may, by general or special order, direct. If declared to be unfit for use, the opium shall immediately be destroyed.

(3) Intoxicating drugs so confiscated shall immediately be destroyed, except kafa, which shall be dealt with in such manner as the Board may, from time to time, prescribe.

(4) Poppy-heads so confiscated shall be disposed of as the Collector may direct.

Rewards to be paid out of the proceeds of fines and confiscations.

43. (1) A Magistrate convicting an offender under section 9 of the Opium Act, 1878, may award to any person who has contributed in any way to the conviction the whole or any portion of any fine imposed upon the offender and paid by him or realised from his property.

(2) If the fine is not realized, or only realised in part, the Magistrate may, within a limit of one hundred rupees, order payment of its full amount, or of the unrealized balance, as the case may be, out of the treasury.

(3) If the Magistrate is of opinion that a larger reward than he can give under this rule to a person who has contributed to the conviction ought to be given to that person, he may move the Board, through the Collector, to grant a larger reward.

44. (1) A Magistrate or other officer ordering the confiscation of anything under section 12 of the Opium Act, 1878, may grant to any person who has contributed in any way to the seizure of the thing, the whole or any portion of the value thereof.

(2) For the purposes of this rule, poppy shall be valued at the rate of twelve rupees the agency bigha of 3,025 square yards, opium declared to be fit for use shall be valued at the rate of three rupees the seer, and opium declared to be unfit for use, and intoxicating drugs and poppy-heads shall be deemed to be of no value.

45. (1) In any case in which, in the opinion of the Board, a person has performed service of special merit in respect of the prevention or detection of an offence against the Opium Act, 1878,

19. (1) *The term of a license for the sale of opium or of poppy-heads will ordinarily commence on the 1st April each year, and the licensee will be required to open his shop within fifteen days from the commencement of the term, failing which the license will be cancelled and the sum paid in advance forfeited, and the license-fee for the month will be levied from the licensee, the Collector being at liberty to issue a fresh license at once. But in cases of hardship, in which the delay may have arisen from causes beyond the licensee's control, the Collector may, in his discretion, extend the time within which the shop may be opened.

A license granted by the Collector under rule 15, or a permit granted by him to a licensed druggist, may be cancelled by the Collector for any cause specified in the license or permit. When a license or permit is cancelled for any cause specified therein, the licensee shall not be entitled to the refund of any fee payable under the license or permit which he has paid in advance; and when the fee is payable monthly, he must pay the fee for the month in which the license is cancelled:

Provided that the Collector may, in his discretion, renew any license or permit which has been cancelled by him under this rule, on payment of such sum, not exceeding fifty rupees, as he may think proper, besides any sum that may be due on account of license fees.

(2) Whenever the Collector considers that any such license or permit should be cancelled for any cause not specified therein, he shall remit a sum equal to the amount of the fee for fifteen days, and shall either give fifteen days' previous notice of his intention to cancel the license or permit, or shall, in addition to remitting the sum aforesaid, make such compensation for default of notice as the Commissioner directs. On the expiration of the notice, or on the payment of the additional compensation, the Collector may cancel the license or permit.

20. (1) A licensed vendor or licensed druggist may surrender his license or permit on the expiration of one month's previous notice given by him in writing to the Collector, of his intention to surrender the same, and on payment of such sum, not exceeding the amount of the fee for six months, as the Collector may fix in this behalf.

(2) If the Collector is satisfied that there is sufficient reason for surrendering a license or permit, he may, with the sanction of the Commissioner, remit the sum so fixed.

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* See Board's Circular Order No. 3 of April 1890.

prevention or detection of an offence against the Opium Act, 1878,

42(2)v If declared to be unfit for use, and the quantity confiscated does not exceed one seer, the opium shall be immediately destroyed; but in cases in which the opium seized exceeds that quantity, it shall not be destroyed without further examination by the Superintendent of the Opium Factory at Bankipore."

10-2-92.

Forms of licenses, permits, and other documents.

21. The Board may with the sanction of the Local Government, from time to time, prescribe —

(*a*) the forms in which licenses and permits shall be granted by the Collector; and

(*b*) forms for any other proceedings under these rules for which it considers that forms should be provided.

Disposal of articles remaining with licensed vendor after expiration of license.

22. If a person who has been a licensed vendor, has in his possession, after the expiration of his license, any opium or poppy-heads which he is unable to dispose of under rule 14, clause (4), he shall, on the requisition of the Collector, surrender the same to such officer as the Collector may appoint in this behalf; and the person to whom a new license has been granted in the stead of the said licensed vendor, or if no such new license has been granted, then any licensed vendor of the article within the district, shall on the requisition of the Collector be bound, under penalty, if the Collector sees fit, of forfeiting his license, to buy the opium or poppy-heads, as the case may be, at such price as the Collector may adjudge, and in any quantity not exceeding that which the Collector may determine to be ordinarily saleable by him in two months:

Provided that if such opium or poppy-heads, or any part thereof, be declared by the Civil Surgeon or other principal medical officer of the district, or, in Calcutta or in the Suburbs of Calcutta, by a Chemical Examiner to the Government, to be unfit for use, the Collector shall cause it, or them, or that part to be destroyed without any compensation being claimable by the former licensed vendor.

Disposal of things confiscated.

23. (1) All things confiscated under the Opium Act, 1878, except opium, intoxicating drugs, and poppy-heads, shall be disposed of by the Collector by public auction.

(2) Opium so confiscated shall be sent for examination to the Civil Surgeon or other Principal Medical Officer of the district, or, if confiscated in Calcutta or in the Suburbs of Calcutta, to a Chemical Examiner to the Government, and, if declared by him to be fit for use, shall be disp[illegible]d of in such manner as the Board may, by general or special order, [illegible] declared to be unfit for use, and the quantity confiscated [illegible] one seer, the opium shall be immediately destroy[illegible]ich the opium seized exceeds that quantity,

the Board may grant him a reward not exceeding five hundred rupees in amount.

(2) The Board, or, with the sanction of the Board, a Collector, may incur expenditure not exceeding five hundred rupees in each case for the employment of informers, or for any other purpose connected with the prevention or detection of offences against the Opium Act, 1878.

Appeal and Revision.

46. (1) An appeal shall lie to the Commissioner from an order of a Collector under these rules, if presented to the Commissioner, or to the Collector for transmission to the Commissioner within 30 days from the date of the order.

(2) An appeal shall lie to the Board from an order of a Commissioner under these rules, if presented to the Board within sixty days from the date of the order.

(3). The Board may, in its discretion, receive an appeal direct from an order of a Collector under these rules.

47. The Board may revise an order passed by a Collector or a Commissioner under these rules.

48. A petition of appeal from, or for revision of, an order must be accompanied by the order in original, or by an authenticated copy thereof; or the omission to produce the order or copy must be explained.

SUBSIDIARY RULES.

(RELATING TO OPIUM, INTOXICATING DRUGS, AND POPPY-HEADS.)

ISSUED UNDER THE AUTHORITY OF THE BOARD OF REVENUE.

Supply of Opium.

1. EVERY officer, authorized to grant licenses, leases or permits, and to sell opium, is to keep a register No. 7 (No. 49 of the Board's Series of Registers) in Form XVII, shewing the number of licenses, leases and permits issued, and the quantity of opium passed out to the respective holders thereof. There are to be separate registers for opium, madak, chandu and poppy-heads which may be bound in one volume.

Register.

2. Licenses for the retail sale of opium, madak and chandu are to be settled under the auction system in every district, including Calcutta, its Suburbs, Howrah, and Bali; leases are to be settled by tender; and licenses for the retail sale of poppy-heads and druggists' permits are to be settled under the fixed license-fee system: the fee for each such license or permit being Re. 1 per annum or for any broken period thereof. Licenses, leases and permits are to be issued in Forms I to X, and, unless otherwise specially authorised by the Board to the contrary, are to be for a term of one year. The forms will be bound up in books with counterfoils, and with the pages numbered in print, and can be obtained on indent from the Superintendent of Stationery. All licenses are to be called in at the end of the year on the expiration of their term or on their cancellation or surrender, and are to be pasted to their counterfoils. No new license is to be granted to a previous license-holder until he has returned his time-expired, cancelled, or abandoned license, as the case may be, to the Collector, or satisfied the Collector that he cannot do so. If a license-holder does not surrender his expired license, special notice is to be given to the magisterial authorities to prevent the sale of opium or intoxicating drug by such person. In the event of a license, lease or permit being lost or destroyed, a duplicate may, on proof of the loss, be issued on payment of a fee of annas eight for the duplicate of a druggists'

Manner of granting licenses, leases and permits.

it shall not be destroyed without further examination by the Superintendent of the Opium Factory at Bankipore.

(3) Intoxicating drugs so confiscated shall immediately be destroyed, except kafa, which shall be dealt with in such manner as the Board may, from time to time, prescribe.

(4) Poppy-heads so confiscated shall be disposed of as the Collector may direct.

Rewards to be paid out of the proceeds of fines and confiscations.

24. (1) A Magistrate convicting an offender under section 9 of the Opium Act, 1878, may award to any persons who have contributed in any way to the conviction, rewards equal in the aggregate to the whole or any portion of any fine imposed upon the offender and paid by him or realised from his property.

(2) If the Collector is of opinion that a larger reward than has been granted, or is grantable, under the provisions of clause (1) of this rule ought to be given to any person who has contributed to the conviction, he may, with the previous sanction of the Board, grant a larger reward. He may also, under similar sanction, grant a reward in cases where the Magistrate could have, but has not, done so.

25. An officer ordering the confiscation of opium, intoxicating drugs or poppy-heads, under section 12 of the Opium Act, 1878, may grant to any person who has contributed in any way to the seizure of the confiscated property a reward not exceeding the value thereof as determined by the Collector, subject to such general or special orders as the Board may issue in this behalf.

26. (1) In any case in which, in the opinion of the Board, a person has performed service of special merit in respect of the prevention or detection of an offence against the Opium Act, 1878, the Board may grant him a reward not exceeding five hundred rupees in amount.

(2) The Board, or, with the sanction of the Board, a Collector may incur expenditure not exceeding five hundred rupees in each case for the employment of informers or for any other purpose connected with the prevention or detection of offences against the Opium Act, 1878.

Appeal and revision.

27. (1) An appeal shall lie to the Commissioner from an order of a Collector under these rules, if presented to the Commissioner, or to the

permit or of a license for the sale of poppy-heads, and of Rs. 2 for that of any other license or lease.

Passes.

3. Transport and export passes are to be in Forms XI to XIII; they must be signed by the Collector, or by an officer empowered in accordance with Rule 2(5) of the Government rules. All Excise Deputy Collectors and Subdivisional Officers are empowered to sign passes in Forms XI and XII.

Indents for opium.

4. Collectors are to submit indents, in Form XVIII, to the Board for opium required for consumption in their districts at least two months before a fresh supply is required. Copies of the indents should be sent to the Excise Commissioner for information. Indents are to be regulated so as to leave in hand on the 31st March of each year a stock equal to five months' consumption. Collectors who receive their supplies of opium direct from the Agent at Patna are to submit their indents to that officer.

N.B.—Loss of weight is often due to loss of moisture caused by long storage. Therefore an unnecessarily large reserve should not be kept, and the chests should invariably be issued in the order of their receipt. Care should be taken to protect the chests from damp and whiteants.

Receipt to be submitted on arrival of opium.

5. In districts in which opium is supplied by means of public carriage, and without the deputation of any special guard to receive charge of the opium at the supplying depôt, a receipt is, immediately on arrival of a despatch of opium, to be submitted to the Board (or the Agent at Patna) in Form XIX. Subsequently, on opening any chest, the name of the officer in whose presence it is opened is to be recorded in the Collector's office, as well as (*a*) the number of cakes in the chest; (*b*) the contents of each paper cover.

6. Whenever a despatch of opium in transit is handed over from one official's charge to that of another, its gross weight is to be ascertained and recorded.

Manner in which opium is to be stored and sold.

7. Ordinarily opium is to be kept in the treasury under the same custody as the cash, and must not, except under the special sanction of Government, be sold therefrom in quantities of less than one seer. If there is no room in the treasury, the opium is to be kept in some other safe place, which must be secured and guarded in the same manner as a treasury. If the Collector thinks it expedient, he may, with the sanction of the Commissioner, keep a sufficient quantity of opium for sale at a subdivision.

Exception.

8. In the districts of the Patna Division and in the district of Monghyr, and in the thanas of Sultangunge and Ameerpore in the district of Bhagulpore, the special sanction of Government has been given to the sale of opium in quantities of less than one seer from the treasury to licensed vendors.

Opium accounts.

9. Accounts of the daily transactions in opium are to be carefully kept in each district in Forms XX and XXI. These accounts are to be balanced at the close of each day.

Selling price of opium.

10. The selling price of excise opium in the different districts of Bengal is at present fixed by Government at the rates specified below :—

Divisions.	Districts.	Selling price per seer.
		Rs.
Burdwan	Midnapore	30
	Other districts	28
Presidency	All districts, including Calcutta...	28
Rajshahy	Dinagepore	28
	Rajshahye	
	Darjeeling	
	Rungpore	30
	Julpigoree	
	Bogra	29
	Pubna	
Dacca	Dacca	29
	Furreedpore	27
	Backergunge	
	Mymensingh	30
Chittagong	Tipperah	30
	Chittagong and Noakholly ...	28
Patna	All districts	16
Bhagulpore	Monghyr	20
	Bhagulpore	22
	Purneah and Maldah ...	28
	Sonthal Pergunnahs	24
Orissa	All districts	32
Chota Nagpore	Hazaribagh	20
	Lohardugga (Palamow Sub-division)	
	Lohardugga (Sudder Sub-division)	26
	Singbhoom	
	Manbhoom	

Opium cases, reports, rewards, &c.

Report of offences to be submitted to the Commissioner.

11. The Collector is to submit, to the Commissioner, a report in Form XXII of each case of opium smuggling in his district. Reports of all other *important* cases of breaches of the law or of the rules made thereunder are also to be submitted in the same form. At the end of each year a statement showing the cases instituted under the opium laws should be submitted, in duplicate, to the Commissioner, in form No. XXIII.

SUBSIDIARY RULES.

RELATING TO OPIUM, INTOXICATING DRUGS, AND POPPY-HEADS.

ISSUED UNDER THE AUTHORITY OF THE BOARD OF REVENUE.

Supply of Opium.

1. Every officer authorized to grant licenses or permits, and to sell opium, is to keep a register No. 7B (No. 49 of the Board's Series of Registers) in Form VI, showing the number of licenses and permits issued, and the quantity of opium passed out to the respective holders thereof. There are to be separate registers for opium and poppy-heads which may be bound in one volume.

Register.

2. Licenses for the retail sale of opium are to be settled under the auction system in every district, including Calcutta, its suburbs, Howrah, and Bally; and licenses for the retail sale of poppy-heads and druggists' pemits are to be settled under the fixed license-fee system: the fee for each such license or permit being Re.* 1 per annum, or for any broken period thereof. Licenses and permits are to be issued in Forms I to III, and, unless otherwise specially authorized by the Board to the contrary, are to be for a term of one year. The forms will be bound up in books, with counterfoils, and with the pages numbered in print, and can be obtained on indent from the Superintendent of Stationery. All licenses are to be called in at the end of the year on the expiration of their term, or on their cancellation or surrender, and are to be pasted to their counterfoils. No new license is to be granted to a previous license-holder until he has returned his time-expired, cancelled, or abandoned license, as the case may be, to the Collector, or satisfied the Collector that he cannot do so. If a license-holder does not surrender his expired license, special notice is to be given to the magisterial authorities to prevent the sale of opium or intoxicating drug by such person. In the event of a license or permit being lost or

Manner of granting licenses and permits.

* Board's Circular Order No. 9 of October 1888.

Divisions.	Districts.	Selling price per seer.
1	2	3
		Rs.
Burdwan ...	Midnapore	31
	Other districts	29
Presidency ...	All districts, including Calcutta	29
Rajshahi ...	Rajshahi	29
	Dinajpur	
	Jalpaiguri	31
	Darjeeling	29
	Rangpur	31
	Bogra	30
	Pabna	
Dacca ...	Dacca	30
	Mymensingh	31
	Faridpur	28
	Backergunge	
Chittagong ...	Tippera	31
	Noakhali	29
	Chittagong	
Patna ...	All districts	17
Bhagalpur ...	Monghyr	21
	Bhagalpur	23
	Purnea	29
	Malda	
	Sonthal Parganas ...	25
Orissa ...	All districts	33
Chota Nagpur ...	Hazaribagh	21
	Palamau	
	Lohardaga	27
	Manbhum	
	Singhbhum	

3-7-95.

After the close of each opium year, but not later than the 15th September, a statement in form No. XXIII (*a*), regarding prosecutions under the Opium law, and another in form No. XXIII (*b*), regarding fines imposed and rewards paid in opium cases, should be submitted to the Commissioner of Excise. 10-2-95.

Transfer of convicted smugglers to Patna Jail.

12. When persons convicted of opium smuggling are believed to have come, or profess to have come, from the districts of the Patna Division, copy of the report submitted under the preceding rule is to be forwarded to the Opium Agent, Patna, for his information, together with copies of the accused's statements, and of such part of the evidence as may be likely to throw light upon the question of the identity of the prisoners, or of the source from which the illicit supply was obtained.

Sample of opium to be sent to Patna.

13. Whenever an opium-smuggler is transferred to the Patna Jail, a sample of the opium seized is at the same time to be forwarded to the Patna Opium Agent (addressed, "Opium Agent of Behar, Bankipore,") in order to assist him in enquiring into the source of the illicit supply.

Procedure in cases of opium smuggling from another Province or Native State, and in *important* cases detected locally.

14. In all cases of opium smuggling from another Province, or into British Territory from Native States, the procedure described in the Resolution of the Government of India, reproduced in the Appendix is to be observed. The same pro-edure is also to be observed in all *important* cases detected locally. — report in each case is to be submitted by the Collector to the ommissioner in triplicate in the tabular form given in the Government Bu solution. Pr

Disposal of confiscated ium declared fit for use.

15. Confiscated opium declared fit for use is to be transmitted by parcel post addressed to the "Opium Agent of Behar, Bankipore." The letter of advice is to be similarly addressed. On the cover of the parcel ontaining the opium is to be written the case to which it belongs, Dus "contraband opium in the case of Empress *versus* Sheik Edoo." hould the quantity be too large to make this course convenient, the Collector should adopt any other method of transmission that may Pa appear to him proper. Kaffa, *i.e.*, cloth saturat-

Kaffa.

ed or stained with opium, is to be transmitted by Bh e Magistrate in a similar manner to the Opium Agent for extraction Ori the opium. The Agent is to certify to the Magistrate by post the quantity of opium extracted, and destroy the cloth.

rovision in budget es- te for rewards.

16. Owing to the great importance of paying rewards promptly in opium cases, the Government have, in order to obviate the delay which must often occur in realizing fines, sanctioned the provision of a large ount in the budget estimates of the two opium agencies from which ards are payable.

wards chargeable to a budget.

17. In all cases, the rewards adjudged by the Magistrate are chargeable to the budget of the Opium Department, and are therefore not to be included in the tingent bills of either the Revenue or Criminal Departments.

nediate disburse- ment of reward.

18. Subject to the proviso in the following rule, the reward adjudged by the Magistrate under Rule 43 of the Government rules is *at once* to be paid on production of the Magistrate's order, whether the fine has or has not been realized.

19. Provided that when the amount of the reward adjudged by the Magistrate on account of fine exceeds Rs. 100, only Rs. 100 are to be disbursed *at once*, the balance to be paid when the period of appeal has expired, or the appeal has been rejected.

Limit of Rs. 100 to immediate disbursement.

20. *Police and Excise Officers above the rank of Inspector are not entitled to rewards in opium cases. †In cases in which the persons rewarded are Government Officers, belonging to the Excise and Police departments, the reward shall only be disbursed under the understanding, that if the sentence of the lower court is reversed on appeal, the persons rewarded will be required to refund the amounts they may have received. Exceptional cases, however, coming under this category, in which the Collector is of opinion that a reward has been deserved, notwithstanding the reversal of the Magistrate's order on appeal, may be reported by the Collector to the Board for the grant of a special reward. When the persons rewarded are private persons, a refund need not be required, but the Government will bear the loss up to the limit of rupees one hundred.

Police and Excise Officers above the rank of Inspector not eligible to rewards.

Reward how to be disbursed in the case of Government Officers and private persons.

21. Sums awarded on account of confiscated articles are to be paid *at once* whatever the amount, as soon as the case has been adjudicated. These sums are in respect of opium and poppy, to be calculated in accordance with Rule 44 (2) of the Government rules; in the case of *kaffa* at Re. 1-8 per seer on the quantity of opium extracted from the cloth, and in the case of *pussewah* at the rate of Re. 1-8 per seer.

Reward on account of confiscated opium, poppy, &c.

22. Payments are to be made on a special form of bill, which has been registered at the Stationery Office No. 211 of the forms prescribed by the Accountant-General, Bengal. The payee's receipt is to be obtained on this bill, which is to be forwarded by the treasury officer along with his accounts to the Accountant-General.

Manner of paying rewards.

23. The Magistrate is to submit to the Opium Agent a monthly statement of all rewards paid under his direct order, so that the latter may make the necessary adjustment against the budget grant for the year, and apply for a supplementary grant, if necessary. This statement the Opium Agent is to countersign, and forward to the Accountant-General for the admission of the rewards paid during the month; it should be in the following form (*vide* No. 19 of the circulars of the Accountant-General, Bengal, in force in April 1887) :—

Submission by Magistrate of monthly statement to Agent.

1	2	3	4	5
Date of payment.	Name of case.	Name of payee.	Amount of fine imposed.	Amount of reward paid.

* *See* B. C. O., 2 of July 1890. † *See* B. C. O., 4 of October 1890.

special sanction of Government has been given to the sale of opium in quantities of less than one seer from the treasury to licensed vendors.

Opium accounts.

10. Accounts of the daily transactions in opium are to be carefully kept in each district in Forms X and XI. These accounts are to be balanced at the close of each day.

Selling price of opium.

11. The selling price of excise opium in the different districts of Bengal is at present fixed by Government at the rates specified below:—

Divisions.	Districts.	Selling price per seer.
		Rs.
Burdwan	Midnapore	31
	Other districts	29
Presidency	All districts, including Calcutta	29
Rajshahi	Dinajpur	29
	Rajshahi	
	Darjeeling	31
	Rangpur	
	Jalpaiguri	30
	Bogra	
	Pabna	30
Dacca	Dacca	28
	Faridpur	
	Backergunge	31
	Mymensingh	31
Chittagong	Tippera	29
	Chittagong and Noakhali	17
Patna	All districts	21
Bhagalpur	Monghyr	23
	Bhagalpur	29
	Purnea and Malda	25
	Sonthal Parganas	33
Orissa	All districts	21
Chota Nagpur	Hazaribagh	
	Palamau	27
	Lohardaga	
	Singhbhum	
	Manbhum	

Opium cases, reports, rewards, &c.

Report of offences to be submitted to the Commissioner.

12. The Collector is to submit to the Commissioner a report in Form No. XII of each case of opium smuggling in his district. Reports of all other *important* cases of breaches of the law or of the rules made thereunder are also to be submitted in the same form. After the close of each opium year, but not later than the 15th September, a statement in Form No. XIII regarding prosecutions under the opium law, and another in Form No. XIV regarding fines imposed and rewards paid in opium cases, should be submitted to the Commissioner of Excise.

13. When persons convicted of opium smuggling are believed to have come, or profess to have come, from the districts of the Patna Division, copy of the report submitted under the preceding rule is to be forwarded to the Opium Agent, Patna, for his information, together with copies of the accused's statements, and of such part of the evidence as may be likely to throw light upon the question of the identity of the prisoners, or of the source from which the illicit supply was obtained. At the same time, the officer in charge of the jail in which the convicted persons are confined, should invariably be requested by the Collector to cause their transfer to the Patna Jail, in order that they may be inspected and examined by the Opium Agent.

Transfer of convicted smugglers to Patna Jail.

14. Whenever an opium smuggler is transferred to the Patna Jail, a sample of the opium seized is at the same time to be forwarded to the Patna Opium Agent (addressed, "Opium Agent of Bihar, Bankipore,") in order to assist him in enquiring into the source of the illicit supply.

Sample of opium to be sent to Patna.

15. In all cases of opium smuggling from another Province, or into British Territory from Native States, the procedure described in the Resolution* of the Government of India, No. 2712, dated 23rd May 1887, is to be observed. The same procedure is also to be observed in all *important* cases detected locally. A report in each case is to be submitted by the Collector to the Commissioner in triplicate, in the tabular form given in the Government Resolution.

Procedure in cases of opium smuggling from another Province or Native State, and in *important* cases detected locally.

16. Confiscated opium declared fit for use should be transmitted by parcel post addressed to the 'Superintendent of the Patna Factory.' The letter of advice should be similarly addressed, but a copy should be sent to the Opium Agent of Bihar, Bankipore. On the cover of the parcel containing the opium, a note of the case to which it belongs should be written, *e.g.*, 'Contraband Opium in the case of Empress *versus* Abdul Khan.' Should the quantity be too large for the parcel post, any other method of transmission, which appears proper to the District Officer, may be adopted. Kafa, *i.e.*, cloth saturated or stained with opium, should be transmitted in a similar manner to the Superintendent of the

Disposal of confiscated opium declared fit for use.

Kafa.

* Reproduced in the appendix, page 61 of the Excise Manual.

Page 25, Rule 13, Subsidiary Opium Rules.

Substitute the following for this rule:—

13. When persons convicted of opium-smuggling are believed to have come, or profess to have come, from any of the districts named in the margin, a copy of the report submitted under the preceding rule is to be forwarded to the Opium Agent, Patna, for his information, together with copies of the accused's statements, and of such part of the evidence as may be likely to throw light upon the question of the identity of the prisoners, or of the source from which the illicit supply was obtained. At the same time, the officer in charge of the jail in which the convicted persons are confined, should invariably be requested by the Collector to cause their transfer to the jails of the districts to which they belong in order that they may be inspected and examined by the officers of the Opium Department.—7-6-1901.

Transfer of convicted smugglers to the jails of the districts to which they belong.

Patna.	Darbhanga.
Gaya.	Monghyr.
Shahabad.	Bhagalpur.
Saran.	Sonthal Parganas.
Champaran.	Hazaribagh.
Muzaffarpur.	

Page 25, Rule 14, Subsidiary Opium Rules.

2. *Substitute* the following for this rule:—

14. Whenever an opium-smuggler is transferred under the preceding rule, a sample of the opium seized should forthwith be forwarded to the Patna Opium Agent (addressed—"Opium Agent of Bihar, Bankipore,") in order to assist him in enquiring into the source of the illicit supply.—7-6-1901.

Sample of opium to be sent to Patna.

FORMS.

FORM No. I.]

OPIUM FORM I.

LICENSE FOR THE RETAIL SALE OF OPIUM.

RULE 30 (1).

Within the _____ *of* _____

_____

NOTE.—*Counterfoil of this license is to be signed by the licensee with the words "Received the license and agreed to its conditions," and filed in the Collector's Office.*

No. of License in Register No. 7 (49 "Board's Rules 1888.")

BE it known that _____
resident of _____
is hereby authorised by the Collector of _____ to open a shop at _____ for the retail sale of OPIUM from the date of this license to the _____ day of _____

It is required of the holder of this license, as a condition of this license remaining in force, that he duly and faithfully perform and abide by the following articles :—

I.—That he pay to Government in advance a monthly fee of Rupees _____ in the following manner :—

Two months' fees at the time of engaging to take this license, together with the fee due for the month, or portion thereof in which the currency of this license commences ; and

One month's fee on the 1st day of every succeeding month until the whole of the fees due on this license shall have been paid.

II.—That he open his shop within fifteen days from 1st April 189 , or from the commencement of the term of this license.

III.—That in the event of his failure to do so, this license still be cancelled and the sum paid in advance forfeited and the license-fee for the month shall be levied from him.

IV.—That he have constantly fixed up, at the entrance of his shop, a sign-board bearing the following inscription, legibly painted, in the English and Vernacular languages :—

(Name of Vendor.)

"LICENSED TO RETAIL OPIUM."

V.—That he do not open his shop, or effect sales therein, before sunrise, nor keep it open, or effect sales therein, after 8 P.M. in the cold season (16th October to 15th March) and 9 P.M. in the hot season (16th March to 15th October) ; and that he do not harbour any suspected person therein.

VI.—That he do not sublet his shop or transfer this license to any other person.

VII.—That he sell OPIUM only in the shop for which this license is granted, and that he do not sell OPIUM in any other place or establish a second shop without another separate license.

VIII.—That he purchase all the OPIUM to be sold under this license from the Collector's Office or from a Farmer or Licensed Vendor thereof ; that all such OPIUM be brought to the place of vend under passes granted by the Collector ; and that he do not receive, or have in his possession, OPIUM obtained otherwise.

Patna Factory for extraction of the opium. The Opium Agent will certify to the Magistrate by post the quantity of opium extracted, and that the cloth has been destroyed.

Rewards chargeable to opium budget.

17. In all cases, the rewards adjudged by the Magistrate are chargeable to the budget of the Opium Department, and are therefore not to be included in the contingent bills of either the Revenue or Criminal Departments.

Immediate disbursement of reward.

Limit of Rs. 100 to immediate disbursement.

18. The reward adjudged by the Magistrate under Rule 24 of the Government Rules is to be paid *at once* on production of the Magistrate's order. Provided that when the amount of the reward adjudged by the Magistrate on account of fine exceeds Rs. 100, only Rs. 100 are to be disbursed *at once*, the balance to be paid when the period of appeal has expired, or the appeal has been rejected.

Officers not eligible for rewards.

Rewards how to be disbursed in the case of Government officers and private persons.

19. Police officers above the rank of Inspector and Excise officers above that of Deputy Inspector, are not entitled to rewards in opium cases. In cases in which the persons rewarded are Government officers, belonging to the Excise and Police Departments, the rewards shall be disbursed after the decision of the appeal, or when the period of appeal has expired. In exceptional cases, in which the Collector is of opinion that a reward should be granted notwithstanding the reversal of the Magistrate's order on appeal, that officer should apply to the Commissioner of Excise for the grant of a special reward. Private persons receiving rewards immediately after a conviction is obtained, are not required to refund the amounts they may have received on the sentence of the lower Court being reversed on appeal, the Government bearing the loss up to the limit of Rs. 100.

Reward on account of confiscated opium, poppy, &c.

20. Sums awarded on account of confiscated articles are to be paid *at once* whatever the amount, as soon as the case has been adjudicated. For the purposes of rule 25 of the Government Rules, poppy shall be valued at the rate of twelve rupees the agency bigha of 3,025 square yards, opium declared to be fit for use shall be valued at the rate of three rupees the seer, kafa at the rate of one rupee eight annas the

"or allow any person to sell opium (madak or chandu, or poppy-heads, as the case may be) under this license, unless the name of such person shall have been previously registered for the purpose in the Collector's office and endorsed by the Excise Deputy Collector on this license." 2-8-94.

seer on the quantity of opium extracted from the cloth, and pussewah at the rate of one rupee eight annas the seer, and opium declared to be unfit for use and intoxicating drugs and poppy-heads shall be deemed to be of no value.

Manner of paying rewards.

21. Payments are to be made, in the first instance, out of the Collector's permanent advance, which is to be recouped by drawing bills in A. G. B. Form No. 310 as provided in the next rule.

22. The following procedure should be observed in drawing money from the Treasury on payment of reward bills in opium cases:—

(*a*) The reward in all cases should be drawn on bills in A. G. B. Form No. 193A(new) [No. 310].

(*b*) The bills for rewards granted by the Magistrate should be supported by a certified copy of the Magistrate's order in the case, and the date of realization and credit of the fine should be stated in the bill.

(*c*) The payee's receipt is to be attached to the bill, which is to be forwarded by the Treasury Officer along with the accounts to the Accountant-General.

(*d*) Bills for rewards sanctioned by the Board of Revenue should be supported by the original order of the Board. The bills do not require countersignature by the Opium Agents.

Excise officers to apply for reward at time of adjudication.

23. The officers of the Excise Department are required to apply to the Magistrate for orders regarding the award and distribution of the fines and forfeitures in each case. If, however, the Magistrate declines to make the award, an immediate report is to be made to the Commissioner.

Board may grant rewards in special cases.

24. Whenever a prisoner is sentenced to imprisonment without any fine being imposed, or in any case in which the Magistrate omits to grant a reward, or the Collector is of opinion that the case is deserving of a larger reward than the Magistrate is authorized to adjudge, application for a special reward may be made to the Board through the Commissioner in Form No. XV.

IX.—That in respect of OPIUM purchased from a Licensed Vendor thereof he do not at any time possess more than one seer weight.

X.—That he do not store any OPIUM to be sold under this license in any PREMISES other than those named herein.

XI.—That he do not, except to a Vendor of Opium or of an Intoxicating Drug licensed by the Collector or to a Licensed Druggist, sell more than five tolahs weight of OPIUM to any person at one time.

XII.—That he do not sell to a Vendor of Opium or of an Intoxicating Drug licensed by the Collector or to a Licensed Druggist any OPIUM purchased from a Licensed Vendor thereof, or more than one seer weight at one time of OPIUM purchased from the Collector's Office or a Farmer.

XIII.—That he do not sell any OPIUM to a Vendor of Opium or of an Intoxicating Drug Licensed by a Farmer.

XIV.—That he keep a daily correct account in the following form, to be balanced at the close of each day; this account to be kept in a printed account-book to be purchased at the Collector's Office:—

Date.	Quantity of Opium remaining in store yesterday.	Quantity received this day, and whence received.	Total quantity to be accounted for.	Quantity sold this day.	Quantity remaining in store.
	M. S. C.	M. S. C.	M. S. C.	M. S. C.	M. S. C.

XV.—That he at once produce his license and correct accounts for inspection, on the demand of any officer of any of the Departments of Excise, Police, Customs, Salt, Opium, or Revenue, superior in rank to a peon or constable, empowered under section 14 of the Opium Act; and that he do not prevent any such officer, of whatever rank, from entering his shop at any hour of the day or night.

XVI.—That if he buy less than _____ seers of OPIUM, which is the quantity estimated to be retailed at his shop in each month, he shall, if required, explain the reasons of the falling off to the Collector.

XVII.—That he do not adulterate or deteriorate any OPIUM in his possession, or sell the same in an adulterated or deteriorated state or have in his possession ostensibly for sale any opium in an adulterated or deteriorated state.

XVIII.—That he do not receive any wearing apparel, or other goods in barter for OPIUM.

~~XVIII~~ XIX.—That he do not permit persons of notoriously bad character to resort to his shop; that he prevent gaming and disorderly conduct therein; and that he give information to the nearest Magistrate or Police Officer of any suspected person who may resort to his shop.

~~XIX~~ ~~XX~~.—That on the infringement of any of the above articles, or of any of the conditions imposed by the Opium Act, 1878, or by the Rules made thereunder, or if he be convicted of breach of the peace or of any other criminal offence, this license and any other license or licenses that he may have obtained for the sale of Opium or Poppy-Heads or for the manufacture and sale of Madak or Chandu, may be cancelled by the Collector, and he shall not be entitled to the refund of any fee payable under the license which he has paid in advance and he must pay the fee for the month in which the license is cancelled.

_____ COLLECTORATE,

The _____ 189 . *Collector of* _____

FORM NO. II.] OPIUM FORM II.

LICENSE FOR THE MANUFACTURE AND RETAIL SALE OF MADAK (OR CHANDU).
RULE 30 (1).

Within the ——————— *of* ———————

NOTE.—*Counterfoil of this license is to be signed by the licensee with the words "Received the license and agreed to its conditions," and filed in the Collector's Office.*

No. of License in Register No. 7 (49 "Board's Rules 1888.")

BE it known that ———————
resident of ———————
is hereby authorized by the Collector of ———————
to open a shop at ———————
for the retail sale of MADAK (or CHANDU *as the case may be*) from the date of this license to the ——— day of ———————

It is required of the holder of this license, as a condition of this license remaining in force, that he duly and faithfully perform and abide by the following articles :—

I.—That he pay to Government in advance a monthly fee of Rupees ——— in the following manner :—

Two month's fees at the time of engaging to take this license, together with the fee due for the month or portion thereof in which the currency of this license commences ; and

One month's fee on the 1st day of every succeeding month until the whole of the fees due on this license shall have been paid.

II.—That he open his shop within fifteen days from 1st April 189 , or from the commencement of the term of this license.

III.—That in the event of his failure to do so, this license shall be cancelled and the sum paid in advance, forfeited and the license-fee for the month shall be levied from him.

IV.—That he have constantly fixed up, at the entrance of his shop, a sign-board bearing the following inscription, legibly painted, in the English and Vernacular languages :—

(*Name of Vendor*)

"LICENSED VENDOR OF MADAK (OR CHANDU)."

V.—That he do not open his shop, or effect sales therein, before sunrise, nor keep it open, or effect sales therein, after 8 P.M. in the cold season (16th October to 15th March) and 9 P.M. in the hot season (16th March to 15th October) ; and that he do not harbour any suspected person therein.

VI.—That he do not sublet his shop or transfer this license to any other person.

VII.—That he manufacture and sell MADAK (or CHANDU) only in the shop for which this license is granted, and that he do not manufacture or sell MADAK (or CHANDU) in any other place, or establish a second shop without another separate license.

VIII.—That he purchase all the opium to be used in the manufacture of MADAK (or CHANDU) from the Collector's Office, or from a Farmer or Licensed Vendor of Opium, and that he do not receive or have in his possession opium obtained otherwise.

IX.—That he do not possess or sell any MADAK (or CHANDU) except that purchased from a Farmer or a Licensed Vendor thereof or manufactured from Opium purchased in accordance with Article VIII.

X.—That he do not at any time possess more than one seer weight of opium, purchased from a Licensed Vendor thereof ; nor more than one seer weight of MADAK (or CHANDU) purchased from a Licensed Vendor thereof, or manufactured from opium purchased from a Licensed Vendor thereof.

XI.—That all opium to be used in the manufacture of MADAK (or CHANDU) and all (MADAK or CHANDU) to be sold under this license be brought to the place of manufacture and vend under passes granted by the Collector.

Con-

Miscellaneous.

Forms how to be obtained and supplied.

25. The Collector is to indent for forms of licenses, permits, account-books for vendors, and other miscellaneous forms on the Superintendent of Stationery. Account-books are to be sold to vendors by the Collector at cost price.

Petition of appeal.

26. A petition of appeal is to bear a court-fee stamp of eight annas if presented to the Commissioner, and of two rupees if presented to the Board.

Form of warrant.

27. A form of warrant under section 19 of Act I of 1878, is appended to these rules, bearing No. XVI.

Permit for possession of foreign opium.

28. A permit in Form No. XVII is to be granted to a traveller or visitor of rank or position from a foreign country applying for it, under rule 4(6) of the Government Rules, for the possession, free of duty, of opium produced out of India or intoxicating drugs (excepting madak and chandu) prepared therefrom for the personal use of himself and his attendants.

"or allow any person to sell opium (madak, or chandu, or poppy-heads, as the case may be) under this license, unless the name of such person shall have been previously registered for the purpose in the Collector's office and endorsed by the Excise Deputy Collector on this license." 7-8-94.

FORM II.—*Condition XIII.*—That he do not, except to a vendor of madak (or chandu) licensed by the Collector or to a licensed druggist, sell more than one tola weight of madak (or chandu) to any person at one time, nor permit any person to consume madak (or chandu) on the premises of his shop. 5-5-92.

XXI "or if there be reason to believe that the license is used as a cloak for illicit sales." 2-8-92.

OPIUM FORM IIA. IIB

RULE 3 (2) (c).

LICENSE FORM.

Madak or Chandu manufacture.

No.

District

Register No.

Name of licensee

Place of abode

Name of servant

Current from

to

Date of payment of annual fee Rs. 50 payable in advance.

The 18 . } *Collector.*

OPIUM FORM IIA. IIB

RULE 3 (2) (c).

LICENSE FOR THE MANUFACTURE OF MADAK OR CHANDU FOR DOMESTIC USE AND NOT FOR SALE.

Within the _____ of _____

Note.—Counterfoil of this license to be signed by the licensee with the words "Received the license and agreed to its conditions" and filed in the Collector's office.

Number of license in Register No. 7B. (Opium Form No. XVII.)

BE it known that _____ resident of _____ is hereby authorized by the Collector of _____ to manufacture or cause to be manufactured by his servant _____ madak (or chandu as the case may be) for domestic use and not for sale from the date of this license to the _____ day of _____ . It is required of the holder of this license, as a condition of this license remaining in force, that he duly and faithfully perform and abide by the following articles :—

I. That he pay to Government in advance an annual fee of Rupees fifty.

II. That he do not transfer this license to any other person.

III. That he manufacture or cause to be manufactured madak (or chandu) only by the person named in this license, and that, in the event of his desiring to change the name of the person manufacturing during the year, he shall register such change in the Collector's office, and present this license for amendment.

IV. That he purchase all the opium, to be used in the manufacture of madak (or chandu) from a farmer or licensed vendor of opium and that he do not receive or have in his possession opium obtained otherwise.

V. That he do not sell to any one any madak (or chandu) manufactured in his premises, or any opium.

VI. That he do not at any time possess more than five tolas weight of opium purchased from a farmer or licensed vendor thereof, nor more than one tola weight of madak (or chandu) manufactured from opium purchased from a farmer or licensed vendor thereof.

VII. That he at once produce his license for inspection on the demand of any officer of any of the departments of Excise, Police, Customs, Salt, Opium or Revenue, superior in rank to a peon or constable, empowered under section 14 of the Opium Act.

VIII. That on the infringement of any of the above articles or of any of the conditions imposed by the Opium Act, 1878, or by the rules made thereunder, or if there be reason to believe that the license is used as a cloak for illicit sales, or if he be convicted of a breach of the peace or of any other criminal offence, this license may be cancelled by the Collector, and he shall not be entitled to the refund of any fee payable under the license which he has paid in advance.

_____ COLLECTORATE,

The 18 . } *Collector of*_____

14-3-93.

[Form No. I.]

OPIUM FORM I.

License for the Retail Sale of OPIUM.

Rule 15(1).

Within the _____ *of* _____

_____

Note.—*Counterfoil of this license is to be signed by the licensee with the words "Received the license and agreed to its conditions," and filed in the Collector's Office.*

No. of License in Register No. 7B (49 "Board's Rules, 1888").

Be it known that _____

resident of _____

is hereby authorised by the Collector of _____ to open a shop at _____ for the retail sale of OPIUM from the date of this license to the _____ day of _____.

It is required of the holder of this license, as a condition of this license remaining in force, that he duly and faithfully perform and abide by the following articles:—

I.—That he pay to Government in advance a monthly fee of Rupees _____ in the following manner:—

Two months' fees at the time of engaging to take this license, together with the fee due for the month, or portion thereof in which the currency of this license commences; and

One month's fee on the 1st day of every succeeding month until the whole of the fees due on this license shall have been paid.

II.—That he open his shop within fifteen days from 1st April 18 , or from the commencement of the term of this license.

III.—That in the event of his failure to do so, this license shall be cancelled and the sum paid in advance forfeited, and the license-fee for the month shall be levied from him.

IV.—That he have constantly fixed up, at the entrance of his shop, a sign-board bearing the following inscription, legibly painted, in the English and vernacular languages:—

(*Name of Vendor.*)

"LICENSED TO RETAIL OPIUM."

V.—That he do not open his shop, or effect sales therein, before sunrise, nor keep it open, or effect sales therein, after 8 P.M. in the cold season (16th October to 15th March), and 9 P.M. in the hot season (16th March to 15th October); and that he do not harbour any suspected person therein.

VI.—That he do not sublet his shop or transfer this license to any other person, or allow any person to sell opium under this license unless the name of such person shall have been previously registered for the purpose in the Collector's office and endorsed by the Excise Deputy Collector on this license.

VII.—That he sell OPIUM only in the shop for which this license is granted, and that he do not sell OPIUM in any other place or establish a second shop without another separate license.

The _____ 188 . Collector of _____

XII.—That he do not store any Opium to be used in the manufacture of MADAK (or CHANDU) or any MADAK (or CHANDU) to be sold under this license in any PREMISES other than those named herein.

XIII.—That he do not, except to a Vendor of MADAK (or CHANDU) licensed by the Collector or to a Licensed Druggist, sell more than five tolahs weight of MADAK (or CHANDU) to any person at one time.

XIV.—That he do not sell to a Vendor of Madak (or Chandu) licensed by the Collector or to a Licensed Druggist any MADAK (or CHANDU) purchased from a Licensed Vendor thereof or manufactured from opium purchased from a Licensed Vendor thereof, or more than one seer weight at one time of MADAK (or CHANDU) purchased from a Farmer or manufactured from Opium purchased from the Collector's Office or from a Farmer.

XV.—That he do not sell any MADAK (or CHANDU) to a Vendor thereof licensed by a Farmer.

XVI.—That he keep a daily correct account in the following form, to be balanced at the close of each day; this account to be kept in a printed account-book, to be purchased at the Collector's Office.

I.—Opium.

Date.	Quantity remaining in store yesterday. M. S. C.	Quantity received this day, and whence received. M. S. C.	Total quantity to be accounted for. M. S. C.	Quantity used in the preparation of madak (or chandu.) M. S C.	Quantity remaining in store. M. S. C.

II.—Madak (or Chandu).

Date.	Quantity remaining in store yesterday. M. S. C.	Quantity manufactured from opium this day or purchased, and from whom. M. S. C.	Total quantity to be accounted for. M. S. C.	Quantity sold this day. M. S. C.	Quantity remaining in store. M. S. C.

XVII.—That he at once produce his license and correct accounts for inspection, on the demand of any officer of any of the Departments of Excise, Police, Customs, Salt, Opium, or Revenue, superior in rank to a peon or constable, empowered under section 14 of the Opium Act; and that he do not prevent any such officer, of whatever rank, from entering his shop at any hour of the day or night.

XVIII.—That if he buy less than _____ seers of Opium which is the quantity estimated to be used in the manufacture of MADAK (or CHANDU) at his shop in each month, he shall, if required, explain the reasons of the falling off to the Collector.

~~XVIII~~ XIX.—That he do not adulterate or deteriorate any MADAK (or CHANDU) in his possession, or sell the same in an adulterated or deteriorated state.

~~XIX~~ XX.—That he do not receive any wearing apparel or other goods in barter for MADAK (or CHANDU).

~~XX~~ XXI.—That he do not permit persons of notoriously bad character to resort to his shop; that he prevent gaming and disorderly conduct therein; and that he give information to the nearest Magistrate or Police Officer of any suspected person who may resort to his shop.

~~XXI~~ XXII.—That on the infringement of any of the above articles, or of any of the conditions imposed by the Opium Act, 1878, or by the Rules made thereunder, or if he be convicted of breach of the peace or of any other criminal offence, this license and any other license or licenses that he may have obtained for the sale of Opium or Poppy-Heads or for the manufacture and sale of Madak or Chandu, may be cancelled by the Collector, and he shall not be entitled to the refund of any fee payable under the license which he has paid in advance, and he must pay the fee for the month in which the license is cancelled.

_____ COLLECTORATE,

The _____ 189 . *Collector of* _____

FORM No. III.] OPIUM FORM III.

LICENSE FOR THE RETAIL SALE OF POPPY-HEADS.

RULE 30 (3).

Within the _____ *of* _____

_____

NOTE.—*Counterfoil of this license is to be signed by the licensee with the words "Received the license and agreed to its conditions," and filed in the Collector's Office.*

No. of License in Register No. 7 (49 "Board's Rules 1888.")

BE it known that _____
resident of _____
is hereby authorized by the Collector of _____ to open a shop at _____ for the retail sale of POPPY-HEADS from the date of this license to the _____ day of _____

It is required of the holder of this license, as a condition of this license remaining in force, that he duly and faithfully perform and abide by the following articles:—

I.—That he pay to Government in advance a fee of one rupee for the year or for any broken period thereof.

II.—That he open his shop within fifteen days from 1st April 189 , or from the commencement of the term of this license.

III.—That in the event of his failure to do so, this license shall be cancelled and the fee of one rupee paid in advance shall be forfeited.

IV.—That he have constantly fixed up, at the entrance of his shop, a sign-board bearing the following inscription, legibly painted, in the English and Vernacular languages:—

(*Name of Vendor*).

"LICENSED TO RETAIL POPPY-HEADS."

V.—That he do not harbour any suspected person in his shop.

VI.—That he do not sublet his shop or transfer this license to any other person.

VII.—That he sell POPPY-HEADS only in the shop for which this license is granted, and that he do not sell POPPY-HEADS in any other place or establish a second shop without another separate license.

VIII.—That he purchase all the POPPY-HEADS to be sold under this license from a Cultivator licensed under Act XIII of 1857 or from a Farmer or Licensed Vendor thereof; that all such POPPY-HEADS be brought to the place of vend under passes granted by the Collector, and that he do not receive, or have in his possession, POPPY-HEADS obtained otherwise.

IX.—That in respect of POPPY-HEADS purchased from a Licensed Vendor thereof, he do not at any time possess more than ten seers weight.

X.—That he do not store any POPPY-HEADS to be sold under this license in any PREMISES other than those named herein, without previously obtaining the written sanction of the Collector on the reverse of this license.

XI —That he do not, except to a Vendor of Poppy-Heads licensed by the Collector or to a Licensed Druggist, sell more than five seers weight of POPPY-HEADS to any person at one time.

XII.—That he do not sell to a Vendor of Poppy-Heads licensed by the Collector or to a Licensed Druggist more than ten seers weight of POPPY-HEADS at one time.

XIII.—That he do not sell any POPPY-HEADS to a Vendor thereof licensed by a Farmer.

VIII.—That he purchase all the OPIUM to be sold under this license from the Collector's Office or from a Licensed Vendor thereof; that all such OPIUM be brought to the place of vend under passes granted by the Collector; and that he do not receive, or have in his possession, OPIUM obtained otherwise.

IX.—That in respect of OPIUM purchased from a Licensed Vendor thereof, he do not at any time possess more than one seer weight.

X.—That he do not store any OPIUM to be sold under this license in any PREMISES other than those named herein.

XI.—That he do not, except to a vendor of Opium licensed by the Collector or to a licensed druggist, sell more than five tolas weight of opium to any person at one time, nor permit any person to consume opium on the premises of his shop.

XII.—That he do not sell to a Vendor of Opium licensed by the Collector or to a Licensed Druggist any OPIUM purchased from a Licensed Vendor thereof, or more than one seer weight at one time of OPIUM purchased from the Collector's Office.

XIII.—That he keep a daily correct account in the following form, to be balanced at the close of each day; this account to be kept in a printed account-book to be purchased at the Collector's Office:—

Date.	Quantity of Opium remaining in store yesterday.	Quantity received this day, and whence received.	Total quantity to be accounted for.	Quantity sold this day.	Quantity remaining in store.
	M. s. c.	M. s. c.	M. s. c.	M. s. c.	M. s. c.

XIV.—That he at once produce his license and correct accounts for inspection, on the demand of any officer of any of the Departments of Excise, Police, Customs, Salt, Opium, or Revenue, superior in rank to a peon or constable, empowered under section 14 of the Opium Act; and that he do not prevent any such officer, of whatever rank, from entering his shop at any hour of the day or night.

XV.—That he do not adulterate or deteriorate any OPIUM in his possession, or sell the same in an adulterated or deteriorated state, or have in his possession ostensibly for sale any opium in an adulterated or deteriorated state.

XVI.—That he do not receive any wearing apparel or other goods in barter for OPIUM.

XVII.—That he do not permit persons of notoriously bad character to resort to his shop; that he prevent gaming and disorderly conduct therein; and that he give information to the nearest Magistrate or Police Officer of any suspected person who may resort to his shop.

XVIII.—That on the infringement of any of the above articles, or of any of the conditions imposed by the Opium Act, 1878, or by the Rules made thereunder, or if there be reason to believe that the license is used as a cloak for illicit sales, or if he be convicted of breach of the peace or of any other criminal

offence, this license and any other license or licenses that he may have obtained for the sale of Opium or Poppy-heads may be cancelled by the Collector, and he shall not be entitled to the refund of any fee payable under the license which he has paid in advance, and he must pay the fee for the month in which the license is cancelled.

——————COLLECTORATE,
The——————*18* .

Collector of——————

FORM No. II.] OPIUM FORM II.

LICENSE FOR THE RETAIL SALE OF POPPY-HEADS.

RULE 15 (3).

Within the——————*of*——————

NOTE.—*Counterfoil of this license is to be signed by the licensee with the words "Received the license and agreed to its conditions," and filed in the Collector's Office.*

No. of License in Register No. 7B (49 "Board's Rules, 1888").

BE it known that——————
resident of——————
is hereby authorized by the Collector of——————to open a shop at——————for the retail sale of POPPY-HEADS from the date of this license to the——day of——————.

It is required of the holder of this license, as a condition of this license remaining in force, that he duly and faithfully perform and abide by the following articles:—

I.—That he pay to Government in advance a fee of one rupee for the year or for any broken period thereof.

II.—That he open his shop within fifteen days from 1st April 18 , or from the commencement of the term of this license.

III.—That in the event of his failure to do so, this license shall be cancelled, and the fee of one rupee paid in advance shall be forfeited.

IV.—That he have constantly fixed up, at the entrance of his shop, a sign-board bearing the following inscription, legibly painted, in the English and Vernacular languages:—

(*Name of Vendor.*)

"LICENSED TO RETAIL POPPY-HEADS."

V.—That he do not harbour any suspected person in his shop.

VI.—That he do not sublet his shop or transfer this license to any other person or allow any person to sell POPPY-HEADS under this license unless the name of such person shall have been previously registered for the purpose in the Collector's Office and endorsed by the Excise Deputy Collector on this license.

VII.—That he sell POPPY-HEADS only in the shop for which this license is granted, and that he do not sell POPPY-HEADS in any other place or establish a second shop without another separate license.

XIV.—That he keep a daily correct account in the following form, to be balanced at the close of each day; this account to be kept in a printed account-book, to be purchased at the Collector's Office:—

Date.	Quantity of poppy-heads remaining in store yesterday. M. S. C.	Quantity received this day, and whence received. M. S. C.	Total quantity to be accounted for. M. S. C.	Quantity sold this day. M. S. C.	Quantity remaining in store. M. S. C.

XV.—That he at once produce his license and correct accounts for inspection, on the demand of any officer of any of the Departments of Excise, Police, Customs, Salt, Opium, or Revenue, superior in rank to a peon or constable, empowered under section 14 of the Opium Act; and that he do not prevent any such officer, of whatever rank, from entering his shop at any hour of the day or night.

XVI.—That he do not receive any wearing apparel, or other goods in barter for POPPY-HEADS.

XVII.—That he do not permit persons of notoriously bad character to resort to his shop; that he prevent gaming and disorderly conduct therein; and that he give information to the nearest Magistrate or Police Officer of any suspected person who may resort to his shop.

XVIII.—That on the infringement of any of the above articles, or of any of the conditions imposed by the Opium Act, 1878, or by the Rules made thereunder, or if he be convicted of breach of the peace or of any other criminal offence, this license and any other license or licenses that he may have obtained for the sale of Poppy-Heads or Opium, or for the manufacture and sale of Madak or Chandu, may be cancelled by the Collector, and he shall not be entitled to the refund of the fee payable under the license which he has paid in advance.

The ——— COLLECTORATE, 189 . } *Collector of* ———

FORM No. IV.]

OPIUM FORM IV.

DRUGGIST'S PERMIT.

RULE 30 (4).

Within the ——— *of* ———

NOTE.—*Counterfoil of this Permit is to be signed by the Druggist with the words "Received the permit and agreed to its conditions," and filed in the Collector's Office.*

No. of License in Register No. 7 (49 "Board's Rules 1888.")

BE it known that ———
resident of ———
is hereby authorised by the Collector of ———
to sell by retail OPIUM, INTOXICATING DRUGS and POPPY-HEADS *bonâ fide* as medicine and use the same *bonâ fide* in medical preparations or prescriptions at the premises ———
called or styled ———

It is required of the holder of this Permit, as a condition of this Permit remaining in force, that he duly and faithfully perform and abide by the following articles:—

I.—That he pay to Government in advance a fee of one rupee for the year or for any broken period thereof.

II.—That he do not transfer this Permit to any other person.

III.—That he sell or use OPIUM, INTOXICATING DRUGS or POPPY-HEADS only in the PREMISES for which this Permit is granted, and that he do not sell or use OPIUM, INTOXICATING DRUGS or POPPY-HEADS in any other place without another separate Permit.

IV.—That he purchase all the OPIUM, MADAK, CHANDU or POPPY-HEADS to be sold or used under this Permit from the Collector's Office or from a Farmer or Licensed Vendor thereof, that all such OPIUM, MADAK, CHANDU and POPPY-HEADS be brought to the PREMISES under passes granted by the Collector; and that he do not receive or have in his possession OPIUM, MADAK, CHANDU or POPPY-HEADS obtained otherwise.

V.—That he do not sell OPIUM, INTOXICATING DRUGS or POPPY-HEADS otherwise than for *bonâ fide* medicinal purposes; and that he do not sell more than five tolas weight of OPIUM or of an INTOXICATING DRUG, nor more than five seers weight of POPPY-HEADS to any person at one time.

VI.—That he do not manufacture more than one seer weight of an INTOXICATING DRUG at any one time.

VII.—That he do not have more than one seer weight of OPIUM or of an INTOXICATING DRUG, nor more than ten seers weight of POPPY-HEADS in his possession at one time.

VIII.—That he do not store any OPIUM, INTOXICATING DRUG or POPPY-HEADS to be sold or used under this Permit in any PREMISES other than those named herein.

IX.—That he at once produce his Permit and correct accounts for inspection, on the demand of any officer of any of the Departments of Excise, Police, Customs, Salt, Opium, or Revenue, superior in rank to a peon or constable, empowered under Section 14 of the Opium Act; and that he do not prevent any such officer from entering his PREMISES at any hour of the day or night.

X.—That on the infringement of any of the above articles, or any of the conditions imposed by the Opium Act, 1878, or by the Rules made thereunder, this Permit may be cancelled by the Collector, and he shall not be entitled to the refund of the fee payable under the license which he has paid in advance.

_____ COLLECTORATE,
The _____ 189 .

Collector of _____

FORM NO. V.] OPIUM FORM V.

LEASE TO A FARMER FOR THE GRANT OF LICENSES BY HIM FOR THE RETAIL SALE OF OPIUM.

RULE 37 (1).

Within the _____ *of* _____

NOTE.—*Counterfoil of this lease is to be signed by the lessee with the words "Received the lease and agreed to its conditions," and filed in the Collector's Office.*

No. of Lease in Register No. 7 (49 "Board's Rules 1888.")

BE it known that _____
resident of _____
is hereby authorised by the Collector of _____

VIII.—That he purchase all the POPPY-HEADS to be sold under this license from a Cultivator licensed under Act XIII of 1857, or from a Licensed Vendor thereof; that all such POPPY-HEADS be brought to the place of vend under passes granted by the Collector, and that he do not receive, or have in his possession, POPPY-HEADS obtained otherwise.

IX.—That in respect of POPPY-HEADS purchased from a Licensed Vendor thereof, he do not at any time possess more than ten seers weight.

X.—That he do not store any POPPY-HEADS to be sold under this license in any PREMISES other than those named herein, without previously obtaining the written sanction of the Collector on the reverse of this license.

XI.—That he do not, except to a vendor of POPPY-HEADS licensed by the Collector or to a Licensed Druggist, sell more than five seers weight of POPPY-HEADS to any person at one time.

XII.—That he do not sell to a Vendor of POPPY-HEADS licensed by the Collector or to a Licensed Druggist, more than ten seers weight of POPPY-HEADS at one time.

XIII.—That he keep a daily correct account in the following form, to be balanced at the close of each day; this account to be kept in a printed account-book, to be purchased at the Collector's office:—

Date.	Quantity of poppy-heads remaining in store yesterday.	Quantity received this day, and whence received.	Total quantity to be accounted for.	Quantity sold this day.	Quantity remaining in store.
	M. s. c.	M. s. c.	M. s. c.	M. s. c.	M. s. c.

XIV.—That he at once produce his license and correct accounts for inspection, on the demand of any officer of any of the Departments of Excise, Police, Customs, Salt, Opium, or Revenue, superior in rank to a peon or constable, empowered under section 14 of the Opium Act; and that he do not prevent any such officer, of whatever rank, from entering his shop at any hour of the day or night.

XV.—That he do not receive any wearing apparel or other goods in barter for POPPY-HEADS.

XVI.—That he do not permit persons of notoriously bad character to resort to his shop; that he prevent gaming and disorderly conduct therein; and that he give information to the nearest Magistrate or Police Officer of any suspected person who may resort to his shop.

XVII.—That on the infringement of any of the above articles, or of any of the conditions imposed by the Opium Act, 1878, or by the Rules made thereunder, or if he be convicted of breach of the peace or of any other criminal offence, this license and any other license or licenses that he may have obtained for the sale of Poppy-heads or Opium may be cancelled by the Collector, and he shall not be entitled to the refund of the fee payable under the license which he has paid in advance.

_____ COLLECTORATE,

The _____ *18* *Collector of* _____.

FORM No. III.] OPIUM FORM III.

DRUGGIST'S PERMIT.

RULE 15 (4).

Within the _____ *of* _____

_____

NOTE.—*Counterfoil of this Permit is to be signed by the Druggist with the words "Received the permit and agreed to its conditions," and filed in the Collector's Office.*

No. of License in Register No. 7B (49 "Board's Rules, 1888").

BE it known that _____
resident of _____
is hereby authorized by the Collector of _____
to sell by retail OPIUM, INTOXICATING DRUGS excepting madak and chandu and POPPY-HEADS *bonâ fide* as medicine and use the same *bonâ fide* in medical preparations or prescriptions at the premises _____
called or styled _____.

It is required of the holder of this Permit, as a condition of this Permit remaining in force, that he duly and faithfully perform and abide by the following articles:—

I.—That he pay to Government in advance a fee of one rupee for the year or for any broken period thereof.

II.—That he do not transfer this Permit to any other person.

III.—That he sell or use OPIUM, INTOXICATING DRUGS excepting madak and chandu or POPPY-HEADS only in the PREMISES for which this Permit is granted, and that he do not sell or use OPIUM, INTOXICATING DRUGS or POPPY-HEADS in any other place without another separate Permit.

IV.—That he purchase all the OPIUM or POPPY-HEADS to be sold or used under this Permit from the Collector's Office or from a Licensed Vendor thereof; that all such OPIUM and POPPY-HEADS be brought to the PREMISES under passes granted by the Collector; and that he do not receive or have in his possession OPIUM or POPPY-HEADS obtained otherwise.

V.—That he do not sell OPIUM, INTOXICATING DRUGS or POPPY-HEADS otherwise than for *bonâ fide* medicinal purposes; that he do not sell madak and chandu even for such purposes; and that he do not sell more than five tolas weight of OPIUM or of an INTOXICATING DRUG excepting madak and chandu, nor more than five seers weight of POPPY-HEADS to any person at one time.

VI.—That he do not manufacture more than one seer weight of an INTOXICATING DRUG at any one time, OR MANUFACTURE ANY MADAK OR CHANDU.

VII.—That he do not have more than one seer weight of OPIUM or of an INTOXICATING DRUG, or more than ten seers weight of POPPY-HEADS in his possession at one time or have any weight of madak and chandu.

to grant _____ licenses under his countersignature for the retail sale of OPIUM within _____

_____

_____

_____

for a term of _____ ending the _____ day of _____ (the Collector, with the sanction of the Board, being at liberty during the said term to make or impose such reservations or restrictions with respect to the grant of licenses as may seem fit), and is further hereby authorised during the currency of this lease to open a shop himself at _____ for the retail sale of OPIUM.

It is required of the holder of this lease, as a condition of this lease remaining in force, that he duly and faithfully perform and abide by the following articles :—

I.—That he shall file in the Collector's Office a list of all the licenses granted by him in such form and on such day or days in each year, as the Board may from time to time prescribe.

II.—That he furnish to Government such security for the due fulfilment of the conditions of this lease, as the Board may from time to time prescribe.

III.—That he pay to Government in advance a monthly fee of Rs. _____ in the following manner :—

Two months' fees at the time of engaging to take this lease, together with the fee due for the month, or portion thereof in which the currency of this lease commences ; and

One month's fee on the 1st day of every succeeding month until the whole of the fees due on this lease shall have been paid.

IV.—That he have constantly fixed up, at the entrance of his shop, a sign-board bearing the following inscription, legibly painted, in the English and Vernacular languages :—

(*Name of Farmer.*)

"LICENSED TO RETAIL OPIUM."

V.—That he do not open his shop, or effect sales therein, before sunrise, nor keep it open, or effect sales therein, after 8 P.M. in the cold season (16th October to 15th March) and 9 P.M. in the hot season (16th March to 15th October) ; and that he do not harbour any suspected person therein.

VI.—That he do not transfer this lease to any other person or sublet his shop.

VII.—That he sell OPIUM only in the shop named herein, and that he do not sell OPIUM in any other place or establish a second shop without another separate lease or license.

VIII.—That he purchase all the OPIUM to be sold under this lease from the Collector's Office ; that all such OPIUM be brought to the place of vend under passes granted by the Collector ; and that he do not receive, or have in his possession, OPIUM obtained otherwise.

IX.—That he do not store any OPIUM to be sold under this lease in any PREMISES other than those named herein.

X.—That he do not sell any OPIUM to the holder of a license granted by himself or by any other FARMER for the sale of Opium or for the sale and manufacture of Madak or Chandu.

XI.—That he do not, except to a Vendor of Opium or of an Intoxicating Drug licensed by the Collector or to a Licensed Druggist, sell more than five tolahs weight of OPIUM to any person at one time.

XII.—That he do not sell to a Licensed Druggist more than one seer weight of OPIUM at one time.

XIII.—That he keep a daily correct account in the following form, to be balanced at the close of each day ; this account to be kept in a printed account-book to be purchased at the Collector's Office :—

Date.	Quantity of opium in store yesterday.	Quantity received this day.	Total quantity to be accounted for.	Quantity sold this day.	Quantity remaining in store.
	M. S. C.	M. S. C.	M. S. C.	M. S. C.	M. S. C.

XIV.—That he at once produce his lease and correct accounts for inspection on the demand of any officer of any of the Departments of Excise, Police, Customs, Salt, Opium, or Revenue, superior in rank to a peon or constable, empowered under section 14 of the Opium Act ; and that he do not prevent any such officer, of whatever rank, from entering his shop at any hour of the day or night.

XV.—That he do not adulterate or deteriorate any OPIUM in his possession, or sell the same in an adulterated or deteriorated state or have in his possession ostensibly for sale any opium in an adulterated or deteriorated state.

XVI.—That he do not receive any wearing apparel, or other goods, in barter for OPIUM.

XVII.—That he do not permit persons of notoriously bad character to resort to his shop ; that he prevent gaming and disorderly conduct therein; and that he give information to the nearest Magistrate or Police Officer of any suspected person who may resort to his shop.

XVIII.—That on the infringement of any of the above articles, or of any of the conditions imposed by the Opium Act, 1878, or by the Rules made thereunder, or if he be convicted of breach of the peace or of any other criminal offence, this lease and any other lease or leases, license or licenses, that he may have obtained for the farm or sale of Opium or Poppy-heads, or for the farm or manufacture and sale of Madak or Chandu, may with the sanction of the Board be cancelled by the Collector without payment of any compensation whatever.

_____ COLLECTORATE,

The _____ 189 . } *Collector of* _____ .

FORM NO. VI.] OPIUM FORM VI.

LEASE TO A FARMER FOR THE GRANT OF LICENSES BY HIM FOR THE MANUFACTURE AND RETAIL SALE OF MADAK (OR CHANDU).

RULE 37 (1).

Within the _____ *of* _____ .

NOTE.—*Counterfoil of this lease is to be signed by the lessee with the words "Received the lease and agreed to its conditions," and filed in the Collector's Office.*

No. of Lease in Register No. 7 (49 "Board's Rules 1888,")

BE it known that _____
resident of _____
is hereby authorised by the Collector of _____ to grant _____ licenses under

VIII.—That he do not store any OPIUM, INTOXICATING DRUGS or POPPY-HEADS to be sold or used under this Permit in any PREMISES other than those named herein.

IX.—That he at once produce his Permit and correct accounts for inspection, on the demand of any officer of any of the Departments of Excise, Police, Customs, Salt, Opium, or Revenue, superior in rank to a peon or constable, empowered under section 14 of the Opium Act; and that he do not prevent any such officer from entering his PREMISES at any hour of the day or night.

X.—That on the infringement of any of the above articles, or any of the conditions imposed by the Opium Act, 1878, or by the Rules made thereunder, or if there be reason to believe that the permit is used as a cloak for illicit sales, this Permit may be cancelled by the Collector, and he shall not be entitled to the refund of the fee payable under the license which he has paid in advance.

_____ COLLECTORATE,
*The*_____ *189* } *Collector of*_____.

COUNTERFOIL.

Form No. IV.]

OPIUM FORM IV.

OPIUM TRANSPORT PASS.

No. _____

Current for _____ DAY

From the _____ Collectorate

To _____

Name of consignee _____

Number of packages _____ each weighing *one* seer.

Total weight _____ seers.

Name of person in charge of consignment. } _____

Date _____

PASS WRITER, Rs. paid _____

Treasurer.

Date of return of pass _____

Collector.

NOTE.—This part will not be torn out, but will remain in the book as a check.

Opium Form IV.

COPY.

OPIUM TRANSPORT PASS.

RULE 6 (1).

(*From Collector's Office to Licensed Premises.*)

No. _____

BE it known that _____ is hereby authorised by the undersigned to have in his charge for transport _____ packages of OPIUM, each weighing *one* seer, Total _____ seers, *from* the COLLECTOR'S OFFICE *to* the PREMISES of the Licensed (OPIUM or POPPY-HEADS) Vendor (or DRUGGIST) _____ at _____

This PASS is not transferable and is current for _____ DAY, and must be returned to the COLLECTOR'S OFFICE within THREE DAYS from the date of the expiration of the period of its currency.

The infringement of any of the conditions of this PASS will render the Licensee to whose PREMISES the OPIUM is passed liable to prosecution under section 9 of the Opium Act, 1878.

_____ } _____

The _____ *189* . } *Collector of* _____

Received Rupees _____

PASS WRITER,

_____ _____

Treasurer.

NOTE.—When opium is transported from one district to another under this pass, this part is to be torn out of the book and sent to the Collector of the district to which it is transported.

Opium Form IV.

PASS.

OPIUM TRANSPORT PASS.

RULE 6 (1).

(*From Collector's Office to Licensed Premises.*)

No. _____

BE it known that _____ is hereby authorised by the undersigned to have in his charge for transport _____ packages of OPIUM, each weighing *one* seer, Total _____ seers, *from* the COLLECTOR'S OFFICE *to* the PREMISES of the Licensed (OPIUM or POPPY-HEADS) Vendor (or DRUGGIST) _____ at _____

This PASS is not transferable and is current for _____ DAY, and must be returned to the COLLECTOR'S OFFICE within THREE DAYS from the date of the expiration of the period of its currency.

The infringement of any of the conditions of this PASS will render the Licensee to whose PREMISES the OPIUM is passed liable to prosecution under section 9 of the Opium Act, 1878.

_____ } _____

The _____ *189* . } *Collector of* _____

Received Rupees _____

PASS WRITER,

_____ _____

Treasurer.

NOTE.—This part to be torn out of the book and given to the person transporting the opium.

his countersignature for the retail sale of MADAK (or CHANDU *as the case may be*), within _____

for a term of _____ ending the _____ day of _____ (the Collector, with the sanction of the Board, being at liberty during the said term to make or impose such reservations or restrictions with respect to the grant of licenses as may seem fit), and is further hereby authorised during the currency of this lease to open a shop himself at _____ for the retail sale of MADAK (or CHANDU).

It is required of the holder of this lease, as a condition of this lease remaining in force, that he duly and faithfully perform and abide by the following articles :—

I.—That he shall file in the Collector's office a list of all the licenses granted by him in such form and on such day or days in each year as the Board may from time to time prescribe.

II.—That he furnish to Government such security for the due fulfilment of the conditions of this lease as the Board may from time to time prescribe.

III.—That he pay to Government in advance a monthly fee of Rupees _____ in the following manner :—

Two month fees at the time of engaging to take this lease, together with the fee due for the month or portion thereof in which the currency of this lease commences ; and

One month's fee on the 1st day of every succeeding month until the whole of the fees due on this lease shall have been paid.

IV.—That he have constantly fixed up, at the entrance of his shop, a sign-board bearing the following inscription, legibly painted, in the English and Vernacular languages :—

(*Name of Farmer.*)

"LICENSED VENDOR OF MADAK (OR CHANDU)."

V.—That he do not open his shop or effect sales therein, before sunrise, nor keep it open, or effect sales therein, after 8 P.M. in the cold season (16th October to 15th March) and 9 P.M. in the hot season (16th March to 15th October) ; and that he do not harbour any suspected person therein.

VI.—That he do not transfer this lease to any other person or sublet his shop.

VII.—That he manufacture and sell MADAK (or CHANDU) only in the shop named herein, and that he do not manufacture or sell MADAK (or CHANDU) in any other place, or establish a second shop without another separate lease or license.

VIII.—That he purchase all the opium to be used in the manufacture of MADAK (or CHANDU) from the Collector's Office ; that all such Opium be brought to the place of manufacture and vend under passes granted by the Collector, and that he do not receive or have in his possession MADAK (or CHANDU) or Opium obtained otherwise.

IX.—That he do not store any Opim to be used in the manufacture of MADAK (or CHANDU) or any MADAK (or CHANDU) to be sold under this lease in any PREMISES other than those named herein.

X.—That he do not sell any MADAK (or CHANDU) to the holder of a license granted by himself or by any other FARMER, for the sale and manufacture of MADAK (or CHANDU).

XI.—That he do not, except to a vendor of Madak (or Chandu) licensed by the Collector or to a Licensed Druggist, sell more than five tolahs weight of MADAK (or CHANDU) to any person at one time.

XII.—That he do not sell to a Licensed Druggist more than one seer weight of MADAK (or CHANDU) at one time.

FORM No. VI.]

OPIUM FORM

BOARD'S SUBSIDIARY

Register No. 7B for opium and poppy-

1	2	3	4	5	6	7	8	9
		Paid in advance.	April.	May.	June.	Total of 1st quarter.	July.	August.
a. Number and date of license.	*e.* Amount of fees paid .							
b. Locality of shop with thana.	*f.* Date of credit into treasury							
c. Name of licensee ...	*g.* Quantity of article taken							
d. Amount of monthly fee	*h.* Dates of Sub-Inspector's inspections ..							
a. Number and date of license.	*e.* Amount of fees paid ...							
b. Locality of shop with thana.	*f.* Date of credit into treasury							
c. Name of licensee ...	*g.* Quantity of article taken							
d. Amount of monthly fee	*h.* Dates of Sub-Inspector's inspections ..							
a. Number and date of license.	*e.* Amount of fees paid ...							
b. Locality of shop with thana.	*f.* Date of credit into treasury							
c. Name of licensee ..	*g.* Quantity of article taken							
d. Amount of monthly fee	*h.* Dates of Sub-Inspector's inspections							
a. Number and date of license.	*e.* Amount of fees paid ..							
b. Locality of shop with thana.	*f.* Date of credit into treasury							
c. Name of licensee ...	*g.* Quantity of article taken							
d. Amount of monthly fee	*h.* Dates of Sub-Inspector's inspections ...							
a. Number and date of license.	*e.* Amount of fees paid ...							
b. Locality of shop with thana.	*f.* Date of credit into treasury							
c. Name of licensee ...	*g.* Quantity of article taken							
d. Amount of monthly fee	*h.* Dates of Sub-Inspector's inspections.							

* When fees are paid quarterly or annually, the fact should be noted in this column.

_____ licenses under his countersignature for the retail sale of POPPY-HEADS within _____

for a term of _____ ending the _____ day of _____ (the Collector, with the sanction of the Board, being at liberty during the said term to make or impose such reservations or restrictions with respect to the grant of licenses as may seem fit), and is further authorized during the currency of this lease to open a shop himself at _____ for the retail sale of POPPY-HEADS.

It is required of the holder of this lease, as a condition of this lease remaining in force, that he duly and faithfully perform and abide by the following articles :—

I.—That he shall file in the Collector's office a list of all the licenses granted by him in such form and on such day or days in each year, as the Board may from time to time prescribe.

II.—That he furnish to Government such security for the due fulfilment of the conditions of this lease, as the Board may from time to time prescribe.

III.—That he pay to Government in advance a monthly fee of Rupees _____ in the following manner :—

Two months' fees at the time of engaging to take this lease, together with the fee due for the month or portion thereof in which the currency of this lease commences ; and
One month's fee on the 1st day of every succeeding month until the whole of the fees due on this lease shall have been paid.

IV.—That he have constantly fixed up, at the entrance of his shop, a sign-board bearing the following inscription, legibly painted, in the English and Vernacular languages :—

(Name of Farmer.)

"LICENSED TO RETAIL POPPY-HEADS."

V.—That he do not harbour any suspected person in his shop.

VI.—That he do not transfer this lease to any other person or sublet his shop.

VII.—That he sell POPPY-HEADS only in the shop named herein, and that he do not sell POPPY-HEADS in any other place or establish a second shop without another separate lease or license.

VIII.—That he purchase all the POPPY-HEADS to be sold under this lease from a Cultivator licensed under Act XIII of 1857 ; that all such POPPY-HEADS be brought to the place of vend under passes granted by the Collector ; and that he do not receive, or have in his possession, POPPY-HEADS obtained otherwise.

IX.—That he do not store any POPPY-HEADS to be sold under this lease in any PREMISES other than those named herein, without previously obtaining the written sanction of the Collector on the reverse of this license.

X.—That he do not sell any POPPY-HEADS to the holder of a license granted by himself or by any other FARMER for the sale of Poppy-Heads.

XI —That he do not, except to a Vendor of Poppy-Heads, licensed by the Collector or to a Licensed Druggist, sell more than five seers weight of POPPY-HEADS to any person at one time.

XII.—That he do not sell to a Licensed Druggist more than ten seers weight of POPPY-HEADS at one time.

XIII.—That he keep a daily correct account in the following form, to be balanced at the close of each day; this account to be kept in a printed account-book, to be purchased at the Collector's office—

Date.	Quantity of poppy-heads remaining in store yesterday.	Quantity received this day, and whence received.	Total quantity to be accounted for.	Quantity sold this day.	Quantity remaining in store.
	M. s. c.	M. s. c.	M. s. c.	M. s. c.	M. s. c.

XIV.—That he at once produce his lease and correct accounts for inspection, on the demand of any officer of any of the Departments of Excise, Police, Customs, Salt, Opium, or Revenue, superior in rank to a peon or constable, empowered under section 14 of the Opium Act; and that he do not prevent any such officer, of whatever rank, from entering his shop at any hour of the day or night.

XV.—That he do not receive any wearing apparel, or other goods, in barter for POPPY-HEADS.

XVI.—That he do not permit persons of notoriously bad character to resort to his shop; that he prevent gaming and disorderly conduct therein; and that he give information to the nearest Magistrate or Police Officer of any suspected person who may resort to his shop.

XVII. That on the infringement of any of the above articles, or of any of the conditions imposed by the Opium Act, 1878, or by the Rules made thereunder, or if he be convicted of breach of the peace or of any other criminal offence, this lease and any other lease or leases, license or licenses, that he may have obtained for the farm or sale of Poppy-heads or Opium, or for the farm or manufacture and sale of Madak or Chandu, may with the sanction of the Board be cancelled by the Collector without payment of any compensation whatever.

_____ Collectorate, } *Collector of* _____
The _____ 189 . }

Form No. VIII.] OPIUM FORM VIII.

License for the Retail Sale of OPIUM granted by a Farmer.

RULE 30 (1).

Within the _____ *of* _____

Note.—*Counterfoil of this license is to be signed by the licensee with the words "Received the license and agreed to its conditions," and filed with the Farmer.*

No. of License in Register No. 7 (49 "Board's Rules 1888.")

Be it known that _____ resident of _____ is hereby authorised by the Farmer of _____ to open a shop at _____ for the retail sale of OPIUM from the date of this license to the _____ day of _____.

It is required of the holder of this license, as a condition of this license remaining in force, that he duly and faithfully perform and abide by the following articles:—

I.—That he pay to the Farmer a monthly fee of Rs. _____.

No. VI.

Rule 1.

heads licenses and druggists' permits.

10	11	12	13	14	15	16	17	18	19	20	21
September.	Total of 2nd quarter.	October.	November.	December.	Total of 3rd quarter.	January.	February.	March.	Total of 4th quarter.	Total for year.	Remarks.*

Enter also dates of inspections by officers higher in rank than Sub-Inspectors.

Board's Subsidiary Rule (4).

Annual Estimate of Excise Opium required in the district of _____ during the year _____.

Name of District.	Quantity of opium sold in the nine months from 1st April to 31st December 189 .	Quantity expected to be sold between 1st January to 31st March 189 , (*i.e.*), one-third of the quantity shown in column 2.	Total of columns 2 and 3, being quantity expected to be sold in the year from 1st April 189 to 31st March 189 .	Total quantity estimated to be sold from 1st April 189 to 31st March 189 .	Stocks of opium in hand at close of December 189 .	Estimated balance in store on 1st April 189 (*i.e.*,) difference between columns 6 and 3.	Total quantity of opium which will be required before the close of the year under estimate, being the difference between columns 7 and 5, plus ¼ of the quantity entered in column 5.	Remarks showing whether quantity shown in column 8 is to be sent at once or in instalments; if the latter, in what month each instalment is to be sent and of how much it would consist.
1	2	3	4	5	6	7	8	9
	M. s. c.	M. s. c.	M. s. c.	M. s. c.	M. s. c.	M. s. c.	M. s. c.	M. s. c.
								Quantity shown in column 8 ...
								Add or deduct for making an entire number of chests ... ...
								or chests.

N.B.—The quantity shown in column 4 may generally be reproduced in column 5 as the total estimated quantity for the year, but if it is thought desirable to raise or curtail the quantity entered in column 4, full reasons for doing so should be given in column 9. If the quantity shown in column 8 does not represent an entire number of chests, District Officers should, at their discretion, add or deduct, so as to avoid a broken chest (each chest containing one and-a-half maunds of excise opium) and note this in column 9 of the form.

Dated the 18 *District Officer.*

FORM No. VII.]

OPIUM FORM No. VII.

BOARD'S SUBSIDIARY RULE (4).

Annual Estimate of Excise Opium required in the district of _____ during the year _____.

NAME OF DISTRICT.	Quantity of opium sold in the nine months from 1st April to 31st December 189 .	Quantity expected to be sold between 1st January to 31st March 189 (*i e*), one-third of the quantity shown in column 2.	Total of columns 2 and 3, being quantity expected to be sold in the year from 1st April 189 to 31st March 189 .	Total quantity estimated to be sold from 1st April 189 to 31st March 189 .	Stocks of opium in hand at close of December 189 .	Estimated balance in store on 1st April 189 (*i.e.*) difference between columns 6 and 3.	Total quantity of opium which will be required before the close of the year under estimate, being the difference between columns 7 and 5, plus * of the quantity entered in column 5.	Remarks showing the instalments in which the quantity shown in column 8 is to be sent. (The number of chests each instalment should consist of and the month in which it is to be sent should be specified.)
1	2	3	4	5	6	7	8	9
	M. S. C.	M. S. C.	M. S. C.	M. S. C.	M. S. C.	M. S. C.	M. S. C.	

N. B.—The quantity shown in column 4 may generally be reproduced in column 5 as the total estimated quantity for the year, but if it is thought desirable to raise or curtail the quantity entered in column 4, full reasons for doing so should be given in column 9. If the quantity shown in column 8 does not represent an entire number of chests, District Officers should at their discretion add or deduct, so as to avoid a broken chest (each chest containing one and-a-half maunds of excise opium), and note this in column 9 of the form.

* The portion to be kept in reserve under rule 5 of the Board's Subsidiary Opium Rules as amended by the Board's Circular Order No. 16 of February 1899.

Dated the *189*

District Officer.

3-99.

II.—That he have constantly fixed up, at the entrance of his shop, a sign-board bearing the following inscription, legibly painted, in the English and Vernacular languages :—

(*Name of Vendor.*)

"LICENSED VENDOR OF OPIUM."

III.—That he do not open his shop or effect sales therein before sunrise, nor keep it open or effect sales therein after 8 P.M. in the cold season (16th October to 15th March) and 9 P.M. in the hot season (16th March to 15th October) ; and that he do not harbour any suspected person therein.

IV.—That he do not sublet his shop or transfer this license to any other person.

V.—That he sell OPIUM only in the shop for which this license is granted, and that he do not sell OPIUM in any other place, or establish a second shop without another separate license.

VI.—That he purchase all the OPIUM to be sold under this license from the Collector's Office ; that all such OPIUM be brought to the place of vend under passes granted by the Collector ; and that he do not receive, or have in his possession, OPIUM obtained otherwise.

VII.—That he do not store any OPIUM to be sold under this license in any PREMISES other than those named herein.

VIII.—That he do not, except to a Vendor of Opium, or of an Intoxicating Drug licensed by the Collector, or to a Licensed Druggist, sell more than five tolahs weight of OPIUM to any person at one time.

IX.—That he do not sell to a Vendor of Opium, or of an Intoxicating Drug licensed by the Collector, or to a Licensed Druggist more than one seer weight of OPIUM at one time.

X.—That he do not sell any OPIUM to a Vendor thereof or of an Intoxicating Drug licensed by a Farmer.

XI.—That he keep a daily correct account in the following form, to be balanced at the close of each day ; this account to be kept in a printed account-book, to be purchased at the Collector's Office :—

Date.	Quantity of opium remaining in store yesterday.	Quantity received this day and whence received.	Total quantity to be accounted for.	Quantity sold this day.	Quantity remaining in store.
	M. s. c.	M. s. c.	M. s. c.	M. s. c.	M. s. c.

XII.—That he at once produce his license and correct accounts for inspection, on the demand of any officer of any of the Departments of Excise, Police, Customs, Salt, Opium, or Revenue, superior in rank to a peon or constable, empowered under section 14 of the Opium Act ; and that he do not prevent any such officer, of whatever rank, from entering his shop at any hour of the day or night.

XIII.—That he do not adulterate or deteriorate any OPIUM in his possession, or sell the same in an adulterated or deteriorated state or have in his possession ostensibly for sale any opium in an adulterated or deteriorated state.

XIV.—That he do not receive any wearing apparel or other goods in barter for OPIUM.

XV.—That he do not permit persons of notoriously bad character to resort to his shop ; that he prevent gaming or disorderly conduct therein ; and that he give information to the nearest Magistrate or Police Officer of any suspected person who may resort to his shop.

XVI.—That on the infringement of any of the above articles, or of any of the conditions imposed by the Opium Act, 1878, or by the Rules made thereunder, or if he be convicted of breach of the peace or of any other criminal offence, this license and any other license or licenses that he may have obtained for the sale of

Opium or Poppy-Heads, or for the manufacture and sale of Maduk or Chandu, may be cancelled, either by the FARMER or Collector, without payment of any compensation whatever.

_____ } _____

The _____ 189 . } *Farmer.*

Countersigned by

_____

Collector of _____

FORM NO. IX.] OPIUM FORM IX.

LICENSE FOR THE RETAIL SALE OF MADAK (OR CHANDU) GRANTED BY A FARMER.

RULE 30 (1).

Within the _____ *of* _____

NOTE.—*Counterfoil of this license is to be signed by the licensee with the words "Received the license and agreed to its conditions," and filed with the Farmer.*

No. of License in Register No. 7 (49 "Board's Rules 1888.")

BE it known that _____ resident of _____ is hereby authorised by the FARMER of _____ to open a shop at _____ for the retail sale of MADAK (or CHANDU, *as the case may be*) from the date of this license to the _____ day of _____.

It is required of the holder of this license, as a condition of this license remaining in force, that he duly and faithfully perform and abide by the following articles:—

I.—That he pay to the FARMER a monthly fee of Rs. _____.

II.—That he have constantly fixed up, at the entrance of his shop, a sign-board bearing the following inscription, legibly painted, in the English and Vernacular languages:—

(*Name of Vendor.*)

"LICENSED VENDOR OF MADAK (OR CHANDU)."

III.—That he do not open his shop or effect sales therein, before sunrise, nor keep it open or effect sales therein after 8 P.M. in the cold season (16th October to 15th March) and 9 P.M. in the hot season (16th March to 15th October); and that he do not harbour any suspected person therein.

IV.—That he do not sublet his shop or transfer this license to any other person.

V.—That he manufacture and sell MADAK (or CHANDU) only in the shop for which this license is granted, and that he do not manufacture or sell MADAK (or CHANDU) in any other place, or establish a second shop without another separate license.

VI.—That he purchase all the Opium he may use in the manufacture of MADAK (or CHANDU) from the Collector's Office; that all such Opium be brought to the place of manufacture and vend under passes granted by the Collector; and that he do not receive, or have in his possession, Opium obtained otherwise.

VII.—That he do not possess or sell any MADAK (or CHANDU) except that manufactured from Opium purchased in accordance with Article VI.

VIII.—That he do not store any Opium to be used in the manufacture of MADAK (or CHANDU) or any MADAK (or CHANDU) to be sold under this license in any PREMISES other than those named herein.

IX.—That he do not, except to a Vendor of Madak (or Chandu) licensed by the Collector or to a Licensed Druggist, sell more than five tolahs weight of MADAK (or CHANDU) to any person at one time.

Form No. VIII.] OPIUM FORM No. VIII.

BOARD'S SUBSIDIARY RULE (5).

Indent for Opium for the year _____.

1	2	3	4	5	6	7
Quantity in store on this date.	Average monthly sales during the last three months.	Date on which stock is estimated to run out.	Estimated requirements for the year.	No. of chests, each containing 1¼ maunds, now indented for.	How the chests are to be addressed and forwarded.	REMARKS.

OPIUM FORM No. VIII(*a*).

BOARD'S SUBSIDIARY RULE (6).

Advice of despatch of Opium.

WITH reference to your indent, dated the _____ 190 , _____ chests containing † _____ maunds of opium have been forwarded to your address for use in the Excise Department.

* In words and figures.

† In words and figures.

2. The gross weight of each chest will be found on the reverse and is to be verified immediately upon the receipt of this advice.

3. Your receipt in duplicate for the supply should be forwarded without delay in the prescribed form.

I have, &c.,

INVOICE.

CHESTS [EACH CONTAINING 1¼ MAUNDS OF OPIUM].

Number.	Weighing—			Number.	Weighing—		
	Maunds.	Srs.	Ch.		Maunds.	Srs.	Ch.

FORM No. IX.]

OPIUM FORM No. IX.

BOARD'S SUBSIDIARY RULE (6).

Receipt of a despatch of opium.

I have the honour to acknowledge the receipt of chests of opium as per letter of advice, No. , dated , and to state that they were examined in the manner directed in Rule 6 of the Subsidiary Rules, and that the gunny coverings were intact and the chests had no appearance of having been tampered with.

I have, &c.,

N. B.—Where the chests appear to have been tampered with, the Collector should cause immediate enquiry to be made, and should at once report the case to the Board (*vide* Rule 6 of the Subsidiary Rules).

FORM No. X.]

OPIUM FORM No. X.

BOARD'S SUBSIDIARY RULE (10).

DAILY STOCK ACCOUNT OF OPIUM IN THE TREASURY.

The _____ *day of* _____ *18* _____.

1	2	3	4	5	6	7	8	9	10	11
Quantity remaining in store yesterday.	Value at selling price.	Quantity received and from whence	Value at selling price.	Total quantity in store.	Value at selling price.	Quantity passed out.	Value at selling price.	Quantity remaining in store.	Value at selling price.	REMARKS.

FORM —That he do not sell to a Vendor of Madak (or Chandu) licensed by the or or to a Licensed Druggist, more than one seer weight of MADAK (or DU) at one time.

I.—That he do not sell any MADAK (or CHANDU) to a Vendor thereof d by a Farmer.

II.—That he keep a daily correct account in the following form, to be ed at the close of each day; this account to be kept in a printed account- to be purchased at the Collector's Office :—

DA

I.—Opium.

Date.	Quantity remaining in store yesterday.	Quantity received this day and whence received.	Total quantity to be accounted for.	Quantity used in the preparation of madak (or chandu).	Quantity remaining in store.
	M. s. c.	M. s. c.	M. s. c.	M. s. c.	M. s. c.

II.—Madak (or Chandu.)

Date.	Quantity remaining in store yesterday.	Quantity manufactured from opium this day.	Total quantity to be accounted for.	Quantity sold this day.	Quantity remaining in store.
	M. s. c.	M. s. c.	M. s. c.	M. s. c.	M. s. c.

XIII.—That he at once produce his license and correct accounts for inspection, on the demand of any officer of any of the Departments of Excise, Police, Customs, Salt, Opium, or Revenue, superior in rank to a peon or constable, empowered under section 14 of the Opium Act; and that he do not prevent any such officer, of whatever rank, from entering his shop at any hour of the day or night.

XIV.—That he do not adulterate or deteriorate any MADAK (or CHANDU) in his possession, or sell the same in an adulterated or deteriorated state or have in his possession ostensibly for sale any Madak (or Chandu) in an adulterated or deteriorated state.

XV.—That he do not receive any wearing apparel or other goods in barter for MADAK (or CHANDU).

XVI.—That he do not permit persons of notoriously bad character to resort to his shop; that he prevent gaming or disorderly conduct therein; and that he give information to the nearest Magistrate or Police Officer of any suspected person who may resort to his shop.

XVII.—That on the infringement of any of the above articles, or of any of the conditions imposed by the Opium Act, 1878, or by the Rules made thereunder, or if he be convicted of breach of the peace or of any other criminal offence, this license and any other license or licenses that he may have obtained for the sale of Opium or Poppy-heads, or for the manufacture and sale of Madak or Chandu, may be cancelled either by the FARMER or COLLECTOR without payment of any compensation whatever.

_____ } _____

The _____ 189 . } *Farmer.*

Countersigned by

_____

Collector of _____

OPIUM FORM No. XII.

BOARD'S SUBSIDIARY RULE (12).

Report in the case of opium smuggling submitted under the orders of the Board of Revenue, Lower Provinces.

Empress *versus* convicted on 189

Number of case.	Name of district where the case occurred.	Name and residence of offender and father's name.	Source of illicit supply, and circumstances of apprehension and detection.	PUNISHMENT INFLICTED ON THE OFFENDER BY—		Amount of fine realized.	OPIUM CONFISCATED.			REWARDS DISTRIBUTED.				REMARKS.
				Imprisonment.	Fine.		Quantity and description.	Fit or unfit for use.	How disposed of.	To—	On account of the fine.	On account of the opium.	Under special orders.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
					Rs.	Rs.	MDS. S CH.			Police Officers ... Excise Officers ... Informers and others Total ...	Rs.	Rs.	Rs.	

Collector of _____

Dated 189

XI.—That he keep a daily correct account in the following form, to be balanced at the close of each day; this account to be kept in a printed account book, to be purchased at the Collector's Office :—

Date.	Quantity of poppy-heads remaining in store yesterday.	Quantity received this day, and whence received.	Total quantity to be accounted for.	Quantity sold this day.	Quantity remaining in store.
	M. s. c.	M. s. c.	M. s. c.	M. s. c.	M. s. c.

XII.—That he at once produce his license and correct accounts for inspection, on the demand of any officer of any of the Departments of Excise, Police, Customs, Salt, Opium, or Revenue, superior in rank to a peon or constable, empowered under section 14 of the Opium Act; and that he do not prevent any such officer, of whatever rank, from entering his shop at any hour of the day or night.

XIII.—That he do not receive any wearing apparel or other goods in barter for POPPY-HEADS.

XIV.—That he do not permit persons of notoriously bad character to resort to his shop; that he prevent gaming or disorderly conduct therein; and that he give information to the nearest Magistrate or Police Officer of any suspected person who may resort to his shop.

XV.—That on the infringement of any of the above articles, or of any of the conditions imposed by the Opium Act, 1878, or by the Rules made thereunder, or if he be convicted of breach of the peace or of any other criminal offence, this license and any other license or licenses that he may have obtained for the sale of Poppy-Heads or Opium, or for the manufacture and sale of Madak or Chandu, may be cancelled, either by the FARMER or COLLECTOR without payment of any compensation whatever.

_____

The _____ 189 .

_____

Farmer.

Countersigned by

_____

Collector of _____

FORM No. XI.]

OPIUM FORM XL.

OPIUM TRANSPORT PASS.

No. _____

Current for _____ DAY

From the _____ Collectorate.

To _____

Name of consignee _____

Number of packages _____ each weighing *one* seer.

Total weight _____ seers.

Name of person in charge of consignment. _____

Date _____

PASS WRITER.

_____ _____

Treasurer.

_____

Collector

Date of return of pass _____

OPIUM FORM XI.

OPIUM TRANSPORT PASS.

RULE 6 (1).

(From Collector's Office to Licensed Premises.)

No. _____

BE it known that _____ is hereby authorized by the undersigned to have in his charge or transport _____ packages of OPIUM, each weighing *one* seer, Total _____ seers, *from* the COLLECTOR'S OFFICE *to* the PREMISES of the Licensed (OPIUM, MADAK, CHANDU, or POPPY-HEADS) vendor (or DRUGGIST) _____ at _____

This PASS is not transferable and is current for _____ DAY , and must be returned to the COLLECTOR'S OFFICE within THREE DAYS from the date of the expiration of the period of its currency.

The infringement of any of the conditions of this PASS will render the Licensee to whose PREMISES the OPIUM is passed liable to prosecution under section 9 of the Opium Act, 1878.

_____ _____

The _____ 189 . *Collector of* _____

Received Rupees _____

PASS WRITER,

_____ _____

Treasurer.

OPIUM FORM No. XIII.

BOARD'S SUBSIDIARY RULE (12).

Statement of cases instituted under the Opium Laws in the District of *for the opium years 189 -9 and 189 -9 .*

1	2										3										4										5									
	Number of cases investigated.										Number of persons brought to trial.										Number of persons convicted.										Number of persons acquitted.									
	189 -9 .					189 -9 .					189 -9 .					189 -9 .					189 -9 .					189 -9 .					189 -9 .					189 -9 .				
DISTRICT.	Section 10, Act XIII of 1857.	Section 19, Act XIII of 1857.	Section 20, Act XIII of 1857.	Section 9, Act I of 1878.	Total.	Section 10, Act XIII of 1857.	Section 19, Act XIII of 1857.	Section 20, Act XIII of 1857.	Section 9, Act I of 1878.	Total.	Section 10, Act XIII of 1857.	Section 19, Act XIII of 1857.	Section 20, Act XIII of 1857.	Section 9, Act I of 1878.	Total.	Section 10, Act XIII of 1857.	Section 19, Act XIII of 1857.	Section 20, Act XIII of 1857.	Section 9, Act I of 1878.	Total.	Section 10, Act XIII of 1857.	Section 19, Act XIII of 1857.	Section 20, Act XIII of 1857.	Section 9, Act I of 1878.	Total.	Section 10, Act XIII of 1857.	Section 19, Act XIII of 1857.	Section 20, Act XIII of 1857.	Section 9, Act I of 1878.	Total.	Section 10, Act XIII of 1857.	Section 19, Act XIII of 1857.	Section 20, Act XIII of 1857.	Section 9, Act I of 1878.	Total.	Section 10, Act XIII of 1857.	Section 19, Act XIII of 1857.	Section 20, Act XIII of 1857.	Section 9, Act I of 1878.	Total.

N.B.—The information should be given for the opium year September 1st to August 31st

FORM No. XIV.)

OPIUM FORM No. XIV.

BOARD'S SUBSIDIARY RULE (12).

Statement showing amount of fines imposed and realised and reward paid in Opium cases in the opium years 189 -9 and 189 -9 .

SECTION AND ACT.	Amount of fine imposed.		Amount of fine realised.		Amount remitted on appeal.		Amount of reward paid by District Officer.		Amount of reward paid by orders of Board.		REMARKS.
	a		*b*		*c*		*d*		*e*		
	189 -9	189 -9	189 -9	189 -9	189 -9	189 -9	189 -9	189 -9	189 -9	189 -9	*f.*
Section 10 of Act XIII of 1857.											
Section 19 of Act XIII of 1857.											
Section 20 of Act XIII of 1857.											
Section 9 of Act I of 1878.											
Total ...											

N.B.—The information required should be given for the opium year September 1st to August 31st.

OPIUM FORM XII.

(OPIUM, MADAK, CHANDU, OR POPPY-HEADS)
TRANSPORT PASS.

No. _____

Current for _____ DAY .

From _____

To _____

Name of consignor _____

Name of consignee _____

Number of packages _____, weight of each _____
mds. _____ srs. _____ chks. _____

Total weight _____ mds. _____ srs. _____ chks.

Name of person in charge of consignment. } _____

Date _____

PASS WRITER, _____

_____ *Collector.*

Date of return of pass _____

OPIUM FORM XII.

(OPIUM, MADAK, CHANDU, OR POPPY-HEADS) TRANSPORT PASS.

RULE 6 (1).

(*From Licensed Premises to other Licensed Premises.*)

_____

No. _____

BE it known that _____ is hereby authorized by the undersigned to have in his charge for transport _____ packages of (OPIUM, MADAK, CHANDU, OR POPPY-HEADS), each weighing _____ maunds _____ seers _____ chittacks, Total _____ maunds _____ seers _____ chittacks, *from* the PREMISES of the Licensed (OPIUM, MADAK, CHANDU, or POPPY-HEADS) vendor _____ at _____ *to* the PREMISES of the Licensed (OPIUM, MADAK, CHANDU, POPPY-HEADS) vendor (or DRUGGIST) _____ at _____.

This PASS is not transferable and is current for _____ DAY , and must be returned to the COLLECTOR'S OFFICE within THREE DAYS from the date of the expiration of the period of its currency.

The infringement of any of the conditions of this PASS will render the Licensee, to whose PREMISES the (OPIUM, MADAK, CHANDU, OR POPPY-HEADS) is passed liable to prosecution under section 9 of the Opium Act, 1878.

_____

The _____ 189 .

PASS WRITER, _____

_____

Collector of _____

FORM No. XIII.]

OPIUM FORM XIII.

CHANDU EXPORT PASS.

No. _____

Current for _____ DAY

To _____

Name of consignor _____

Name of consignee _____

Number of packages and marks.	Gross weight.				Tare.				Net weight.			
	No.	Mds.	s.	c.	No.	Mds.	s.	c.	No.	Mds.	s.	c.
Total ...												

Date _____

PASS WRITER, _____

_____ *Supdt., Excise Revenue, Calcutta.*

OPIUM FORM XIII.

CHANDU EXPORT PASS.

RULE 26 (1) (2).

No. _____

BE it known that _____ is hereby authorised by the undersigned, subject to the provisions of the law relating to sea customs, to export by sea *from* the port of Calcutta *to* _____ the undermentioned packages containing CHANDU prepared from opium supplied from Government Stores, on which export *duty* at the rate of Rs. _____ per seer, amounting to Rupees _____ annas _____ and pies _____ (Rs. _____) has been paid.

Number of packages and marks on each.	Gross weight of each package.				Tare.				Net weight of Chandu in each package.				Name of consignee.
	No.	Mds.	s.	c.	No.	Mds.	s.	c.	No.	Mds.	s.	c.	
Total ...													

This PASS is current for _____ DAY . and must be produced at the Custom-house at the time of exportation.

CALCUTTA COLLECTORATE,
The _____ 189 .

_____
Supdt., Excise Revenue, Calcutta.

PASS WRITER,

_____

OPIUM FORM No. XV.

BOARD'S SUBSIDIARY RULE (24).

Application for special reward in cases under the Opium Act.

District

Subdivision

Date of institution.	Name and residence of accused.	Offence charged.	Offence of which convicted and sentence (fine, imprisonment, &c.)	Date of conviction.	Amount of the fine realised.	Amount paid in rewards.	Value of confiscated articles and amount thereof paid in rewards.	Names of persons to whom paid and amount paid to each.	Names of persons recommended for special reward, and amount recommended in each case.	Amount recommended by Commissioner.	Amount sanctioned by Board.	REMARKS.
1	2	3	4	5	6	7	8	9	10	11	12	13

N.B.—In a separate sheet the particulars of the case should be briefly given, and the part taken by each person recommended for special reward in detecting and prosecuting the case should be shown. A copy of the trying Magistrate's judgment should also be annexed.

The *189* .

District Officer.

OPIUM FORM No. XVI.

WARRANT.

BOARD'S SUBSIDIARY RULE (27).

WHEREAS

gives information that he hath cause to believe, and that he does believe, that opium is manufactured, sold, deposited, or concealed in some place or places in or about the house, yard, garden, or out-houses thereto belonging of situated at
in the
or that
hath committed an offence relating to opium.

I therefore, by virtue of the power and authority to me given under section 19 of Act I of 1878, do judge it reasonable, and do by this Warrant under my hand authorize and empower

at any time, but always as provided for in the above Act, to enter into the above place or places and to seize and carry away such opium, and in case of resistance to break open any door, and to force and remove any other obstacles to such entry, search, seizure or removal, as aforesaid; and to arrest and detain the owner or occupants of the premises, provided that where there is ground to suspect that such opium is unlawfully concealed in any zanana, the said

shall follow the provisions of sections 102 (paragraph 2), 103 and 52 of the Code of Criminal Procedure (Act X of 1882); and all Police and other Officers referred to in the above Acts are required to assist the said

in the execution thereof, and for so doing this shall be to him and every of them a sufficient Warrant, to remain in force for one month from this date.

Given under my hand this the day of 189

Collector.

FORM No. XIV.] OPIUM FORM XIV.

BEHAR (OR BENARES) OPIUM.

PASS No. _____

LOT No. _____

Sale of 189 .

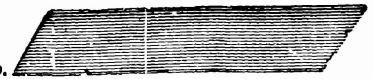
BOARD OF REVENUE, LOWER PROVINCES.

OPIUM FORM XIV.

RULE (11).

BEHAR (OR BENARES) OPIUM.

189 -9 .

Lot No.  Pass No. _____

DELIVER for immediate shipment to _____

_____ *or order* _____

Chests of Behar Opium, purchased on the _____ 189

by _____

BOARD OF REVENUE,
CALCUTTA ;
The _____ 189 .

Superintendent.

To the Intendant of the
Opium Godowns.

Exd.
Accountant.

Chests.

1st Endorsement _____

2nd Endorsement _____

3rd Endorsement _____

4th Endorsement _____

5th Endorsement _____

6th Endorsement _____

7th Endorsement _____

8th Endorsement _____

BP-3.01

FORM No. XVII.]

OPIUM FORM No. XVII.

PERMIT FOR THE POSSESSION OF OPIUM PRODUCED OUT OF INDIA OR OF INTOXICATING DRUGS (EXCEPTING MADAK AND CHANDU) PREPARED THEREFROM, FREE OF DUTY.

RULE 4(6), AND BOARD'S SUBSIDIARY RULE (28).

No.

Be it known that
is hereby authorised by the Collector of to have in his possession, free of duty, opium produced out of India, or intoxicating drugs (excepting madak and chandu) prepared therefrom, in the districts of for the personal use of himself and his attendants from the date of this permit to the day of

It is required of the holder of this permit, as a condition of this permit remaining in force, that he duly and faithfully perform and abide by the following articles :—

I. That he do not transfer this permit to any other person.

II. That he do not at any time possess more than* weight of opium produced out of India, or of intoxicating drugs prepared therefrom. That he do not manufacture madak or chandu from such opium.

III. That he do not sell to any one opium or intoxicating drugs.

IV. That he at once produce his permit for inspection on the demand of any officer of any of the departments of Excise, Police, Customs, Salt, Opium or Revenue, superior in rank to a peon or constable, empowered under section 14 of the Opium Act.

V. That on the infringement of any of the above articles or of any of the conditions imposed by the Opium Act, 1878, or by the rules made thereunder, this permit may be cancelled by the Collector.

COLLECTORATE,
The 189 . } *Collector of*

N.B.—This permit must be returned to the Collector granting it, on the expiry of the term for which it is granted.

* NOTE.—The quantity shall not exceed in aggregate weight five tolas for each individual (member of the party, or two seers in all, whichever is less.

10.5.98

FORM No. XV.]

OPIUM FORM XV.

RULE (11).

IMMEDIATE SHIPMENT.

CERTIFICATE ISSUED FOR OPIUM PURCHASED AT THE GOVERNMENT SALES.

To be in force four days from this date.

No.

This is to certify that Opium, according to the following particulars, was purchased by the undermentioned merchants on the 189

Number of Lot per Sale Book.	Number of Chests purchased.	Cost of the Opium, per Chest, Rs.	Mark on Chests.	Produce of what Agency.	Where to be shipped.	Name of present owner.
10.5.58			4 C V M B R	(BEHAR OR BENARES.)		

BOARD OF REVENUE,
CALCUTTA;
The 189

Exd.

Accountant. *Superintendent.*

FORM No. XVI.]

OPIUM FORM XVI.

RULE (12).

FORM OF SHIPPING BILL.

(*See Section* 137 *of the Sea Customs Act*, 1878.)

VESSEL'S NAME.	Whether British or Foreign. If Foreign, the country.	Master's name.	Port or place of destination.	Marks.	Numbers.	Description of packages.	Quantity, quality, and description of goods.	Declared real value, under section 29 of the Sea Customs Act, 1878.	Lot and certificate numbers and date of sale.	REMARKS.
1	2	3	4	5	6	7	8	9	10	11

Exporter or Agent.

Dated the _____ *day of* _____ 189 .

REGISTER No. 7B FOR LICENSES OTHER

[*See Section II,*

1	2	3	4	5	6	7	8	9
		Paid in advance.	April.	May.	June.	Total of 1st quarter.	July.	August.
a. Number and date of license	*e.* Amount of fees paid							
b. Locality of shop with thana	*f.* Date of credit into treasury							
c. Name of licensee	*g.* Quantity of article taken							
d. Amount of monthly fee	*h.* Dates of Sub-Inspector's inspections ...							
a. Number and date of license	*e.* Amount of fees paid							
b. Locality of shop with thana	*f.* Date of credit into treasury							
c. Name of licensee	*g.* Quantity of article taken							
d. Amount of monthly fee	*h.* Dates of Sub-Inspector's inspections ...							
a. Number and date of license	*e.* Amount of fees paid							
b. Locality of shop with thana	*f.* Date of credit into treasury							
c. Name of licensee	*g.* Quantity of article taken							
d. Amount of monthly fee	*h.* Dates of Sub-Inspector's inspections ...							
a. Number and date of license	*e.* Amount of fees paid							
b. Locality of shop with thana	*f.* Date of credit into treasury							
c. Name of licensee	*g.* Quantity of article taken							
d. Amount of monthly fee	*h.* Dates of Sub-Inspector's inspections ...							
a. Number and date of license	*e.* Amount of fees paid							
b. Locality of shop with thana	*f.* Date of credit into treasury							
c. Name of licensee	*g.* Quantity of article taken							
d. Amount of monthly fee	*h.* Dates of Sub-Inspector's inspections.							

* When fees are paid quarterly or annually, the fact should be noted in this column.

THAN FOR TARI OR OUTSTILLS.

Clause 23.]

10	11	12	13	14	15	16	17	18	19	20	21
September.	Total of 2nd quarter.	October.	November.	December.	Total of 3rd quarter.	January.	February.	March.	Total of 4th quarter.	Total for year.	REMARKS.*

*Enter also dates of inspections by officers higher in rank than Sub-Inspectors.

4-2-94.

10, 5, 91

FORM No. XVIIA.

BOARD'S SUBSIDIARY RULE (4).

Annual Estimate of Excise Opium required in the district of _____ *during the year* _____.

NAME OF DISTRICT.	Quantity of opium sold in the nine months from 1st April to 31st December 189 .	Quantity expected to be sold between 1st January to 31st March 189 (*i.e.*) one-third of the quantity sold in column 2.	Total of columns 2 and 3, being quantity expected to be sold in the year from 1st April 189 to 31st March 189 .	Total quantity estimated to be sold from 1st April 189 to 31st March 189 .	Stocks of opium in hand at close of December 189 .	Estimated balance in store on 1st April 189 (*i.e.*) difference between columns 6 and 3.	Total quantity of opium which will be required before the close of the year under estimate, being the difference between columns 7 and 5, plus ¼ of the quantity entered in column 5.	Remarks showing whether quantity shown in column 8 is to be sent at once or in instalments; if the latter, in what month each instalment is to be sent, and how much it would consist.
1	2	3	4	5	6	7	8	9
	M. s. c.	M. s. c.	M. s. c.	M. s. c.	M. s. c.	M. s. c.	M. s. c.	M. s. c.
								Quantity shown in column 8 ... ... Add or deduct for making an entire number of chests ... ...
								or chests.

10.5.98

N.B.—The quantity shown in column 4 may generally be reproduced in column 5 as the total estimated quantity for the year, but if it is thought desirable to raise or curtail the quantity entered in column 4, full reasons for doing so should be given in column 9. If the quantity shown in column 8 does not represent an entire number of chests, district officers should, at their discretion, add or deduct, so as to avoid a broken chest (each chest containing one-and-a-half maunds of excise opium) and note this in column 9 of the form.

Dated the 18 .

District Officer.

E. J H.—Reg No. 3984J—1,000—20-11-95.

6-10-95.

FORM No. XVII.]

OPIUM FORM XVII.

BOARD'S SUBSIDIARY RULE (1).

Register No. 7 (49 "Board's Rules 1888") of Opium, Madak, Chandu, and Poppy-Heads Licenses and Leases, and of Druggists' Permits.

1	2	3	4	5	6																		8
No. of license, &c.	Date of license, &c.	Locality of vend.	Name of licensee.	Amount of license fee.	Amount of fee paid in advance.	QUANTITY OF OPIUM PURCHASED IN—																	REMARKS.
						April.	May.	June.	Total first quarter.	July.	August.	September.	Total second quarter.	October.	November.	December.	Total third quarter.	January.	February.	March.	Total last quarter.	Grand total.	

FORM No. XVIII.]

OPIUM FORM XVIII.

BOARD'S SUBSIDIARY RULE (4).

Indent for Opium.

1	2	3	4			5	6	7	8	9	10
Quantity remaining store on 31st March last.	Quantity received, and from whence, since 31st March last.	Total quantity to be accounted for.	QUANTITY PASSED OUT.			Quantity in store this date.	Average monthly sales during the last three months.	Date on which stock is estimated to run out.	No. of chests, each containing 1½ maunds now indented for.	How the chests are to be addressed and forwarded.	REMARKS.
			Sold.	Transferred.	Total.						

10.5.98

_____ COLLECTORATE,
The _____ 189 .

_____
Collector of _____

FORM No. XVIII.

OPIUM FORM XVIII.

BOARD'S SUBSIDIARY RULE (4), PAGE 23, EXCISE MANUAL.

Indent for opium for the year .

1	2	3	4	5	6	7
Quantity in store on this date.	Average monthly sales during the last three months.	Date on which stock is estimated to run out.	Estimated requirements for the year.	Number of chests, each containing 1½ maunds, now indented for.	How the chests are to be addressed and forwarded.	REMARKS.

10.5.98.

COLLECTORATE,

The _____ *189* .

_____

Collector of

11-4-96.

C. E. G.—Reg. No. 1227J—1,000—6-6-96.

FORM NO. XIX.]

OPIUM FORM XIX.

BOARD'S SUBSIDIARY RULE (5).

Receipt of a despatch of opium.

I HAVE the honour to acknowledge the receipt of chests of opium as per letter of advice, No. , dated , and to state that they were examined in the manner directed in Rule 5, page 23 of the Excise Manual, and that the gunny [illegible] intact and the chests had no appearance of

N.B.—Where the chests appear to have been tampered with, the Collector should cause immediate enquiry to be made, and should at once report the case to the Board (*vide* Rule 5, page 23 of the Excise Manual). 8-10-93.

N.B.—Where the chests appear to have been tampered with, the Collector should ~~of course state what enquiries he had set on foot.~~ cause immediate enquiry to be made, & should at once report the case to the Board (vide Rule 5, page 23 of the Excise Manual)

FORM NO. XX.]

OPIUM FORM XX.

BOARD'S SUBSIDIARY RULE (9).

10.5.98

DAILY STOCK ACCOUNT OF OPIUM IN THE TREASURY.

The _____ *day of* _____ 189 .

1	2	3	4	5	6	7	8	9	10	11
Quantity remaining in store yesterday.	Value at selling price.	Quantity received, and from whence.	Value at selling price.	Total quantity in store.	Value at selling price.	Quantity passed out.	Value at selling price.	Quantity remaining in store.	Value at selling price.	REMARKS.

FORM No. XXI.]

OPIUM FORM XXI.

BOARD'S SUBSIDIARY RULE (9).

DAILY QUANTITY OF OPIUM PASSED OUT FROM THE TREASURY.

The _____ *day of* _____ 189 .

1	2	3	4	5
To whom passed.	Premises to which passed.	Quantity passed out.	Value at selling price.	REMARKS.

Form No. XXII.]

OPIUM FORM XXII.

Board's Subsidiary Rule (11).

Report in the case of opium smuggling submitted under the orders of the Board of Revenue, Lower Provinces.

Empress *versus* convicted on 189 .

Number of case.	Name of district where the case occurred.	Name and residence of offender and father's name.	Source of illicit supply, and circumstances of apprehension and detection.	Punishment inflicted on the offender by—		Amount of fine realised.	Opium confiscated.			Rewards distributed.				Remarks.
				Imprisonment.	Fine.		Quantity and description.	Fit or unfit for use.	How disposed of.	To—	On account of the fine.	On account of the opium.	Under special orders.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
					Rs.	Rs.	Mds. s. ch.				Rs.	Rs.	Rs.	
										Police officers ...				
										Excise officers ...				
										Informers and others.				
										Total ...				

Collector of _____

Dated 189 .

18-4-97.

FORM No. XXII.]

OPIUM FORM XXII.

BOARD'S SUBSIDIARY RULE (11).

REPORT in the case of Opium smuggling submitted under the orders of Board of Revenue, Lower Provinces.

EMPRESS *versus* *convicted on* 189

1	2	3	4	5		6	7			8				9	10		11		12
Number of case.	Name of district where the case occurred.	Name and residence of offenders and father's name.	Source of illicit supply, and circumstances of apprehension and detection.	Punishment inflicted on the offender by		Amount of fine realized.	Amount of fine.			Quantity of opium confiscated.				How disposed of	Reward (if any) on account of the opium.		Special reward given (if any).		REMARKS.
				Imprisonment.	Fine. Rs.		Paid to Informer.	Apprehender.	Credited to Government.	Maunds.	Seers.	Chittacks.	Fit or unfit for use.		To informer.	To apprehender.	To informer.	To apprehender.	

Collector of _____

FORM No. XXIII.]

OPIUM FORM XXIII.

BOARD'S SUBSIDIARY RULE (11)

STATEMENT of cases instituted under the Opium Laws in the district of *for the year ending* 189 .

1	2	3	4	5	6	7
Year.	Number of cases instituted.	Number of convictions obtained.	Total amount realized from fines imposed upon defendants.	Total amount disbursed by district officers and debited to the Opium Department.	Total amount of fine refunded in cases reversed on appeal.	REMARKS.
Total ...						

105-98

Collector of

OPIUM FORM No. XXIII (*a*).

Board's Subsidiary Rule (11).

Statement of cases instituted under the Opium Laws in the District of *for the opium years* 189 -9 *and* 189 -9 .

1	2										3										4										5									
	Number of cases investigated.										Number of persons brought to trial.										Number of persons convicted.										Number of persons acquitted.									
	189 -9 .					189 -9 .					189 -9 .					189 -9					189 -9 .					189 -9 .					189 -9 .					189 -9 .				
District.	Section 10, Act XIII of 1857.	Section 19, Act XIII of 1857.	Section 20, Act XIII of 1857.	Section 9, Act I of 1878.	Total.	Section 10, Act XIII of 1857.	Section 19, Act XIII of 1857.	Section 20, Act XIII of 1857.	Section 9, Act I of 1878.	Total.	Section 10, Act XIII of 1857.	Section 19, Act XIII of 1857.	Section 20, Act XIII of 1857.	Section 9, Act I of 1878.	Total.	Section 10, Act XIII of 1857.	Section 19, Act XIII of 1857.	Section 20, Act XIII of 1857.	Section 9, Act I of 1878.	Total.	Section 10, Act XIII of 1857.	Section 19, Act XIII of 1857.	Section 20, Act XIII of 1857.	Section 9, Act I of 1878.	Total.	Section 10, Act XIII of 1857.	Section 19, Act XIII of 1857.	Section 20, Act XIII of 1857.	Section 9, Act I of 1878.	Total.	Section 10, Act XIII of 1857.	Section 19, Act XIII of 1857.	Section 20, Act XIII of 1857.	Section 9, Act I of 1878.	Total.	Section 10, Act XIII of 1857.	Section 19, Act XIII of 1857.	Section 20, Act XIII of 1857.	Section 9, Act I of 1878.	Total.

N.B.—The information should be given for the opium year September 1st to August 31st.

10-2-95.

OPIUM FORM No. XXIII (*b*).

BOARD'S SUBSIDIARY RULE (11).

Statement showing amount of fines imposed and realised and reward paid in Opium cases in the opium years 189 -9 *and* 189 -9 .

SECTION AND ACT.	Amount of fine imposed. *a.*		Amount of fine realized. *b.*		Amount remitted on appeal. *c.*		Amount of reward paid by District Officer. *d.*		Amount of reward paid by orders of Board. *e.*		REMARKS. *f.*
	189 -9 .	189 -9 .	189 -9 .	189 -9 .	189 -9 .	189 -9 .	189 -9 .	189 -9 .	189 -9 .	189 -9 .	
Section 10 of Act XIII of 1857.											
Section 19 of Act XIII of 1857.											
Section 20 of Act XIII of 1857.											
Section 9 of Act I of 1878.											
Total ...											

N.B.—The information required should be given for the opium year September 1st to August 31st.

10-2-95.

FORM No. XXIV.

[See Clause 25 of the Subsidiary Opium Rules.]

Application for special reward in cases under the Opium Act.

District

Subdivision

Date of institution.	Name and residence of accused.	Offence charged.	Offence of which convicted and sentence (fine, imprisonment, &c.)	Date of conviction.	Amount of the fine realized.	Amount paid in rewards.	Value of confiscated articles and amount thereof paid in rewards.	Names of persons to whom paid and amount paid to each.	Names of persons recommended for special reward, and amount recommended in each case.	Amount recommended by Commissioner.	Amount sanctioned by Board.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13

10.5.98

N.B.—In a separate sheet the particulars of the case should be briefly given, and the part taken by each person recommended for special reward in detecting and prosecuting the case should be shown. A copy of the trying Magistrate's judgment should also be annexed.

The 189 .

District Officer.

2-3-95.

APPENDIX.

I.—It is hereby notified that the Lieutenant Governor is pleased to invest all Excise Officers above the rank of peon, and all District Superintendents, Assistant Superintendents, Inspectors, Sub-Inspectors, and Head-constables of Police in the Orissa Division, with the powers described in section 14 of the Opium Act I of 1878.

Notification, the 12th November 1878.

II.—In continuation of the notification, dated the 12th November 1878, published in the *Calcutta Gazette* of the 13th idem, it is hereby notified that the Lieutenant-Governor is pleased to vest all officers of the Excise, Police, Customs, Salt, Opium and Revenue Departments, above the rank of peon or constable, in all the districts of Bengal, with the powers described in section 14 of the Opium Act I of 1878 in their respective districts.

Notification, the 21st March 1879.

III.—In continuation of the notification, dated the 21st March 1879, published at page 255, Part I of the *Calcutta Gazette* of the 26th idem, it is hereby notified that the Lieutenant-Governor is pleased to order that all officers of the Customs Department, Calcutta, shall exercise the powers vested in them by that notification only within the limits of the Port of Calcutta as described in the notification, dated the 18th August 1879, published at page 841, Part I of the *Calcutta Gazette* of the 20th idem.

Notification, the 7th July 1884.

IV.—It is hereby notified that the Lieutenant-Governor is pleased, under section 3 of Act I of 1878 (the Opium Act), to empower all Magistrates of the second class, while in charge of sub-divisions of districts, to try cases under that Act.

Notification, the 31st March 1879.

No. 2712, dated Simla, the 23rd May 1887.

RESOLUTION—By the Government of India, Department of Finance and Commerce.

READ again—

Letter from the Department of Finance and Commerce, No. 196, dated 13th April 1882.
Resolution, Department of Finance and Commerce, No. 3119, dated 12th August 1882.
Resolution, Department of Finance and Commerce, No. 409, dated 19th April 1884.

RESOLUTION—In supersession of the orders contained in the paper cited above, and with a view to reduce the work involved to local officers in reporting cases of opium smuggling, the following tabular statement is prescribed for adoption in future:—

1	2	3	4		5	6	7
Name of district.	Name and residence of accused.	Quantity of smuggled opium seized.	Province or Foreign State or village (if known) whence the opium was brought.		Supposed destination of the opium.	Whether brought by railway or road.	Designation of convicting Magistrate, date of conviction, punishment inflicted, and rewards paid, with any remarks which the local authorities desire to offer.
			(*a*) As stated by accused.	(*b*) As shown by the evidence.			

2. Petty cases of opium smuggling in which conviction have been recorded should be reported half-yearly to this department in the form of the above statement.

3. Important cases (*i.e.*, those in which the quantity of opium seized exceeds 40lbs. in weight, or in which any new information regarding organised and systematic smuggling is disclosed) should be submitted in the prescribed tabular form without delay, together with such special report as the circumstances may call for, for the information of the Government of India.

Custody of contraband opium.

Board's Circular order, No. 7 of August 1887.

Under the rules issued by the Inspector-General of Police, Lower Provinces, the Court Sub-Inspectors are to receive into their custody all contraband opium sent up in cases of opium smuggling, and the weight of the opium received in each case is to be entered in the Malkhanah Register kept by the Court Sub-Inspectors. All opium thus received by the court police should remain in their custody until despatched from the Magistrate's Court or otherwise disposed of under the rules. As the Court Sub-Inspectors are responsible for any loss of opium kept in their custody, Commissioners are requested to direct Collectors to take measures that no subordinates of the Magistrate's establishment are allowed to have access to the opium, or the opium allowed to pass into their hands. All such opium should be disposed of in accordance with the rules under the supervision of the court police.

Loss of weight in opium cakes on account of long storage.

Board's Circular order, No. 9 of December 1887.

It has been reported to the Board that there was slight loss of weight in some of the opium cakes in a certain district. From enquiries made it is clear that this was due to loss of moisture owing to long storage. It is therefore very necessary that an unnecessarily large stock should not be kept in reserve, and that the chests should invariably be issued in the order of their receipt. The reserve should in no case exceed the scale laid down in Rule 4 of the Subsidiary (Opium) Rules.

Payment of reward in opium cases.

Board's Circular order, No. 8 of May 1888.

As the Board have reason to believe that an impression exists that no reward is to be paid in opium cases, unless the fine inflicted by the Magistrate is realized, the attention of all officers is hereby drawn to rules 43, 44, and 45 of the Government revised opium rules and rules 18, 19, 20, 23, and 24 of the Board's subsidiary rules on the subject of the payment of rewards in opium cases.

Return of damaged or deteriorated opium.

Board's Circular order, No. 13 of January 1890.

In certain recent cases excise opium has been returned by District Officers as damaged or deteriorated, the drug on examination showing signs of having been affected by damp. The Board enjoin particular care on the part of District Officers to see that the chests of opium on arrival are stored in a dry place, where the contents are likely to be affected by atmospheric conditions as little as possible.

Abolition of the Quarterly Return of Opium Smuggling.

Board's Circular order, No. 9 of February 1890.

Quarterly Return No. 26 of cases of opium smuggling prescribed at the instance of the Opium Agent, Behar is hereby discontinued, the information it affords being supplied by annual return No. 103 of cases instituted under the Opium laws.

PART II.

EXCISEABLE ARTICLES OTHER THAN OPIUM.

THE EXCISE LAW, THE BOARD'S EXCISE RULES AND APPENDICES.

PART II.

EXCISEABLE ARTICLES OTHER THAN OPIUM.

THE law in force regarding exciseable articles other than opium in the provinces subject to the Lieutenant-Governor of Bengal is contained in the following Regulation and Acts :—

REGULATION AND ACTS OF THE GOVERNOR-GENERAL IN COUNCIL :—

Regulation II of 1793, section 7, and clause 10 of section 8.
Act XXI of 1857, section 8.
Act XVI of 1863 as amended by Act XI of 1882, section 6.
Act VIII of 1878, sections 144-154.
Act IX of 1885.
Act II of 1887.
Act XII of 1890.
Act XIII of 1890.

ACTS OF THE LIEUTENANT-GOVERNOR OF BENGAL IN COUNCIL :—

Act II of 1866, sections 18 to 24.
Act IV of 1866, sections 35 to 41.
Act II of 1876, section 12.
Act VII of 1878.
Act IV of 1881.
Act I of 1883.

REGULATION AND ACTS OF THE GOVERNOR-GENERAL IN COUNCIL.

REGULATION II OF 1793.

* * * * * *

7. The duties prescribed in the following section are to be performed by the Collectors under the superintendence of the Board of Revenue.

Duties of Collectors.

8. .....

Tenth.—To collect the tax on spirituous liquors and intoxicating drugs or articles.

ACT XXI OF 1857.

(*An Act to make better provision for the order and good government of the Station of Howrah.*)

* * * * * *

8. Except as hereinafter provided, no license shall be granted by the Collector for the sale by retail of any spirituous or fermented liquors in any hotel, tavern, punch-house, ale-house, arrack or toddy shop, or other place of public resort and entertainment, without the concurrence of the Magistrate.

Grant of licenses for retail sale of spirituous or fermented liquors.

If a difference should arise between the Collector and the Magistrate respecting the grant of any such license, the case shall be reported to the Commissioner of Revenue and Circuit; and the decision of the Commissioner, subject to the orders and control of the Lieutenant-Governor of Bengal, shall be final.

ACT XVI OF 1863.

(*An Act to make special provision for the levy of the Excise Duty payable on Spirits used exclusively in Arts and Manufactures or in Chemistry.*)

Preamble.

Whereas it is expedient to make special provision for the levy of the excise duty payable on spirits used exclusively in arts and manufactures or in chemistry; It is enacted as follows:—

Such spirits may be removed from distillery on payment of duty on condition.

**See* section 6 of Act XI of 1882.

I. Spirits intended to be used exclusively in arts and manufactures or in chemistry may be removed from any licensed distillery in any part of British India on payment of duty* *not exceeding five** per cent. on the value of the spirits, provided that no spirits shall be so removed until they have been effectually and permanently rendered unfit for human consumption.

Rules for ascertaining and determining that spirits to be removed have been rendered unfit for human consumption, &c.

II. The Board of Revenue, or other authority specially authorized in that behalf by the Local Government, shall prescribe from time to time, subject to the approval of the Local Government, rules for ascertaining and determining that spirits proposed to be removed for the purposes aforesaid have been effectually and permanently rendered unfit for human consumption, as required by section I of this Act; for causing such spirits to be so rendered, if necessary, by its own officers at the expense of the person who wishes to remove them; and for fixing the value of the spirit on which the *ad valorem* duty shall be levied.

Penalty for breach of such rules.

III. Every person who shall wilfully contravene any rule prescribed by the Board of Revenue, or other authority as aforesaid, under the last preceding section of this Act, shall be liable on conviction before any officer exercising the powers of a Magistrate to a penalty not exceeding five hundred rupees for every such offence.

Penalty for attempting to render fit for human consumption spirits removed under this Act.

IV. Every person who shall attempt, or shall connive at an attempt, to render fit for human consumption spirits removed from a distillery under the provisions of this Act shall be liable to a penalty not exceeding one thousand rupees;

and the possessor of such spirits on which such attempt has been made, or which may have been rendered fit for human consumption, shall be liable on conviction before any officer exercising the powers of a Magistrate to a penalty not exceeding five hundred rupees.

Such penalty how to be levied.

V. Any penalty imposed under either of the last two preceding sections may, in case of non-payment, be levied by distress and sale of the goods and chattels of the offender, by warrant under the hand of the officer by whom such penalty was imposed.

In case of non-payment of penalty, offender may be detained pending return to distress warrant.

VI. In case any such penalty shall not be forthwith paid, any such officer may order the offender to be apprehended and detained in safe custody, until the return can be conveniently made to such warrant of distress, unless the offender shall give security to the satisfaction of such officer for his appearance at such place and time as shall be appointed for the return of the warrant of distress.

Imprisonment of offender in case of failure to recover penalty by distress.

VII. If upon the return of such warrant it shall appear that no sufficient distress can be had whereon to levy such penalty, and the same shall not be forthwith paid, or in case it shall appear to the satisfaction of such officer by the confession of the offender or otherwise that he has not sufficient goods and chattels whereupon such penalty could be levied if a warrant of distress were issued, any such officer may by warrant under his hand commit the offender to the civil jail, there to be imprisoned, according to the discretion of such Officer, for any term not exceeding two calendar months when the amount of penalty shall not exceed fifty rupees, and for any term not exceeding four calendar months when the amount shall not exceed one hundred rupees, and for any term not exceeding six calendar months in any other case, the commitment to be determinable in each of the cases aforesaid on payment of the amount.

* Repealed by Act XII of 1891.

Provisions of section XI, Act III of 1852, relating to adulteration not to apply to spirits rendered unfit for consumption under this Act.

VIII. The* prohibition contained in section XI of Act III of 1852 (*to amend the law relating to spirituous and intoxicating liquors, drugs, and preparations within the territories subordinate to the Presidency of Bombay*) against mixing any noxious drug or material in, or by other process adulterating, spirits manufactured under the provisions of Regulation XXI of 1827 of the Bombay Code, or of the said Act III of 1852, shall not apply to spirits rendered unfit for human consumption under this Act.

Confiscation in cases of conviction under section III or IV.

IX. In every case of conviction under section III or Section IV of this Act, the liquor or spirits with the cask or vessel containing the same, and the cart, boat, and animal or animals employed in carrying such liquor or spirit, shall be liable to confiscation.

SEA CUSTOMS ACT, VIII OF 1878, AS AMENDED BY ACT No. IX OF 1885 AND ACT No. II OF 1887.

CHAPTER XIV.

SPIRIT.

Exportation of Spirit under Bond for Excise duty.

Rules for removal of spirit from distillery without payment of duty, for exportation.

144. The Chief Customs Authority may from time to time make rules prescribing the conditions on which spirit manufactured in British India may be removed from any licensed distillery for exportation without payment of excise duty.

The person so removing any such spirit shall execute a bond, with one or more sureties, in the form marked C hereto annexed, or (when such form is inapplicable or insufficient) in such other form as the said authority from time to time prescribes, conditioned that such duty shall be paid on all such spirit as is—

(*a*) not exported within four months from the date of the bond, or

(*b*) exported to a Customs Port, unless* *either* the payment of excise duty, as provided by this chapter, in respect thereof at the Port of destination,* *or the delivery of the spirit into a warehouse appointed in this behalf by the Local Government having authority at that Port*, is within six months from the date of the bond proved to the satisfaction of the proper officer.

* Section 1(1), Act II of 1887.

The Chief Officer of Customs of the Port of exportation may, on sufficient cause shown, extend for a further term not exceeding four months the period allowed for the exportation of any such spirit, or for the production of such proof that duty has been **so paid or the spirit so delivered.*

* Section 1(1) Act II of 1887.

Spirit for export to be taken direct from distillery to Custom House under pass.

145. Spirit intended for exportation under bond for the excise duty shall, **except when provision is made by any enactment for the time being in force for its being intermediately deposited in a licensed warehouse*, be taken from the distillery direct to the Custom House under passes to be granted for that purpose by the officers of Excise.

* Section 5, Act IX of 1885.

Gauging and proving of spirit.

146. Spirit brought to the Custom House for exportation under bond for the excise duty **may*, previous to shipment, be gauged and proved by an officer of Customs, and the quantity of spirit for which credit is to be given in the settlement of any bond **may* be determined in the same manner.

* Section 2, Act II of 1887.

Duty to be recovered on any deficiency in spirit under bond.

147. Excise duty shall be recoverable previous to shipment upon the excess (if any) of the quantity of spirit passed from a distillery over the quantity ascertained by gauge and proof at the Custom House, less an allowance for ullage and wastage at such rates as are from time to time prescribed by the Local Government and notified in the local official Gazette.

* Section 3(1), Act II of 1887.

148. **Notwithstanding anything in the Indian Tariff Act*, 1882, spirit exported under bond for excise duty from any Customs Port to any other Customs port shall be charged at the Port of importation with excise duty at the ordinary rate to which spirit of the like kind and strength is liable at such Port, **provided that the Local Government may authorise the import of such spirit without the payment of that duty at the Port of importation when the spirit is to be delivered into a warehouse appointed by the Local Government in this behalf, and the excise duty thereon is to be paid on the removal of the spirit from a warehouse so appointed.*

Duty on spirit exported under bond from one Indian port to another.

* Section 3(2), Act II of 1887.

* Section 5, Act IX of 1885.

149. Spirit brought to the Custom House *or* to a warehouse licensed under any enactment for the time being in force* for exportation under bond for the excise duty, may, on payment of such duty, be removed for local consumption under passes to be granted for that purpose by the officers of Excise. Credit for every such payment shall be given in discharge of the bond to which it relates.

Removal for local consumption of spirit intended for exportation.

Drawback of Excise duty on Export of Spirit.

150. A drawback of excise duty paid on spirit manufactured in British India, and exported to any Foreign Port under the provisions of section 138, shall be allowed by the Customs Collector at the Port of exportation : provided that the exportation be made within one year from the date of payment of such excise duty, and that the spirit, when brought to the Custom House, be accompanied by a pass in which such payment is certified. Such drawback shall be regulated by the strength and quantity of such spirit as ascertained by gauge and proof by an officer of Customs.

Drawback of excise duty on spirit exported.

N.B.—The provisions of this section have been made applicable to malt liquor by section 9, Act XIII of 1890.

Miscellaneous.

* Section 4(1), Act II of 1887.

151. **Notwithstanding anything in the Indian Tariff Act*, 1882, if spirit manufactured in British India upon which excise duty has been paid is exported from one Customs Port to another, and the rate of local excise duty at the Port of importation is higher than that already paid upon such spirit, a differential duty shall be charged thereon, at such rate as the Local Government at such Port may by notification in the local official Gazette from time to time prescribe : **provided that the Local Government may authorise the import of such spirit without the payment of the differential duty at the Port of importation when the spirit is to be delivered into a warehouse appointed by the Local Government in this behalf. and the differential duty is to be paid on the removal af the spirit from a warehouse so appointed.*

Differential duty to be levied in certain cases.

* Section 4(2), Act II of 1887.

Rum-shrub, &c., how charged with duty.

152. Rum-shrub, cordial and other such liquor prepared in a licensed distillery under the supervision of the surveyor or officer in charge of the distillery shall be charged with excise duty under this Act according to the quantity of spirit used in its preparation as ascertained by such surveyor or officer.

Provisions respecting spirit applied to such liquors.

The provisions of this Act respecting spirit, except such as relate to gauge and proof, shall apply to such liquor.

Conditions of drawback and remission of duty on spirit.

153. No drawback shall be allowed for any spirit on which duty has been paid, nor shall the duty due on any spirit under bond be remitted, unless the spirit is shipped from the Custom House and in a vessel whereon an officer of Customs has been appointed to superintend the receipt of export cargo.

Re-land of spirit shipped.

154. No spirit shipped for exportation shall be re-landed without a special pass from an officer of Excise in addition to any permission of an officer of Customs which may be required by the law for the time being in force.

* * * * *

Act XI of 1882 (*Indian Tariff Act*) *as amended by Act II of* 1887 *and Act XII of* 1890.

EXTRACT FROM SCHEDULE II.

Import Tariff.

No.	Name of Article.	Per	Tariff valuation.	Rate of duty.
	LIQUORS—			
	Ale, beer and porter, except when condensed or concentrated.	Imperial gallon or six quarter bottles.	.....	One anna.
	Cider, and other fermented liquors ...			
	Liqueurs	Ditto ...	.....	Rs. 6.*
	Spirit intended to be used exclusively in arts or manufactures, or in chemistry, and which has been rendered effectually and permanently unfit for human consumption.	.....	*Ad valorem* ...	5 per cent.
	Spirit when used in drugs, medicines, or chemicals in a proportion less than 20 per cent. of spirit of the strength of London-proof.	.....	*Ad valorem* ...	5 per cent.
	Spirit when so used in a proportion of 20 per cent. and upwards.	Imperial gallon or six quart bottles of the strength of London-proof.	.....	Rs. 6,* and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London-proof.
	Spirit, perfumed, in wood or in bottles ...	Imperial gallon or six quarter bottles.	.....	Rs. 8.*
	Spirit, other sorts	Imperial gallon or six quart bottles of the strength of London-proof.	.....	Rs. 6,* and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London-proof.
	WINES—			
	Champagne and all other sparkling wines ...	Imperial gallon or six quart bottles.	.....	Rs. 2-8.
	All other sorts of wines	Ditto ...	.....	Re. 1.

* *See* Section 1, Act XII of 1890.

ACT XIII OF 1890.

Drawback of Excise-duty on Export of Malt Liquor.

9. The provisions of section 150 of the Sea Customs Act, 1878, with respect to the allowance of a drawback of excise-duty paid on spirit manufactured in British India and exported to a foreign port, and with respect to the regulation of the drawback by the quantity of such spirit, shall apply also, so far as they can be made applicable to fermented liquor made in British India from malt and so exported and to the drawback of the excise-duty paid on such liquor. VIII of 1878.

Application of provisions of section 150, Act VIII, 1878, to malt liquor.

ACTS OF THE LIEUTENANT-GOVERNOR OF BENGAL IN COUNCIL.

ACT II (B.C.) OF 1866.

(*An Act to provide for the better regulation of the Police within the suburbs of the town of Calcutta.*)

* * * * *

18. Whoever has or keeps any hotel, tavern, punch-house, ale-house, arrack or toddy-shop, or place for the sale or consumption of ganja, chandu or other preparation of opium, hemp or other intoxicating drug, plant or substance, or has or keeps any coffee-house, boarding-house, eating-house, lodging-house or other place of public resort and entertainment, wherein provisions, liquors or refreshments are sold or consumed (whether the same be kept or retailed therein or procured elsewhere) without a license to be obtained in the manner hereinafter mentioned, shall be liable to a fine not exceeding fifty rupees for every day that the said house or place of entertainment is kept open, or the sale of provisions liquors or refreshments is continued, without the necessary license.

Penalty for keeping hotel, &c., without license.

Provided that nothing in this Act shall apply to the sale in reasonable quantities, of any drug, plant or substance in any chemist's or druggist's shop for medicinal purposes only.

19. No license shall be granted under the provisions of the **Bengal Excise Act*, 1878, unless the person applying for such license shall produce a certificate from the Commissioner of Police, stating that a license may be granted to him for the sale of spirituous liquors or intoxicating drugs, as the case may be, without risk or detriment to the preservation of peace and good order, and containing a full statement of such conditions as may have been imposed and shall have remained in force, under the provisions hereinafter contained, at the date when such license shall be granted.

Excise-license not to be granted without certificate of Commissioner of Police.

No license so granted shall be renewable without a fresh certificate as aforesaid, previously obtained from the Commissioner of Police, subject to the order and control of the said Lieutenant-Governor.

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* *See* Bengal Act VII of 1878, section 3, clause 4.

Duration and conditions of license.

20. It shall be competent to the Commissioner of Police, subject to the direction and control of the said Lieutenant-Governor, to limit, in such certificate as aforesaid, the period for which the license may be granted, and also to fix such conditions as he may deem necessary for securing the good behaviour of the keepers of the houses and places of entertainment as aforesaid, and for the prevention of drunkenness and disorder among the persons frequenting the same, and from time to time to vary such conditions, subject to such direction and control as aforesaid; and no license granted under the said **Bengal Excise Act*, 1878, shall be valid unless it shall contain such conditions as shall have been imposed and shall remain in force for the time being under this section.

Penalty for keeping up sign-board or notice after expiry of license.

21. Whenever any license granted as aforesaid shall have ceased to have effect, it shall be lawful for the Commissioner of Police to order the person to whom such license shall have been granted to remove or cause to be removed any sign-board or other notice which such person might have been theretofore bound, under the terms of his said license, to keep affixed on or near the house or place of public resort or entertainment for which such license had been granted; and any person who shall fail to obey any such order forthwith shall be liable, on conviction, to a fine of ten rupees for every day thereafter during which he shall so fail.

Commissioner may grant licenses for places for which no licenses are required under Excise Act.

22. The Commissioner of Police may, at his discretion, from time to time, grant licenses to the keepers of such houses or places of public resort and entertainment as aforesaid for which no such license as is specified in the said **Bengal Excise Act*, 1878, is required, upon such conditions, to be inserted in every such license, as he, with the sanction of the said Lieutenant-Governor, from time to time shall order, for securing the good behaviour of the keepers of the said houses or places of public resort or entertainment and the prevention of drunkenness and disorder among the persons frequenting or using the same; and the said licenses may be granted by the said Commissioner for any term not exceeding one year.

Penalty for breach of condition of license.

23. Any person committing a breach of any of the conditions of a license granted either under section 19 or section 22 of this Act shall, on conviction before a Magistrate, be punishable by a fine not exceeding one hundred rupees; and such fine shall be recovered from the person licensed, notwithstanding that such breach may have been owing to the default or carelessness of the servant or other person in charge of the shop or place of sale.

Any person so convicted shall also be liable to the forfeiture of his license, at the discretion of the Commissioner of Police, subject to the direction and control of the said Lieutenant-Governor.

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* *See* Bengal Act VII of 1878, section 3, clause 4.

24. For every certificate or license granted by the Commissioner of Police under this Act, there shall be levied a fee of two rupees.

Fee for certificate.

* * * * *

ACT IV (B.C.) OF 1866.

The Calcutta Police Act, 1866.

* * * * *

35. Whoever in the town of Calcutta has or keeps any hotel, tavern, punch-house, ale-house, arrack or toddy-shop, or place for the sale or consumption of ganja, chandu or other preparation of opium, hemp or other intoxicating drug, plant or substance, or has or keeps any coffee-house, boarding-house, eating-house, lodging-house or other place of public resort and entertainment, wherein provisions, liquors or refreshments are sold or consumed (whether the same be kept or retailed therein or procured elsewhere), without a license to be obtained in the manner hereinafter mentioned, shall be liable, on summary conviction before a Magistrate, to a fine not exceeding fifty rupees for every day that the said house or place of entertainment is kept open, or the sale of provisions, liquors or refreshments is continued without the necessary license.

Penalty for keeping hotel, &c., without license.

Provided that nothing in this Act shall apply to the sale in reasonable quantities of any drug, plant or substance in any chemist's or druggist's shop for medicinal purposes only.

36. No license shall be granted under the provisions of the **Bengal Excise Act*, 1878, unless the person applying for such license shall produce a certificate from the Commissioner of Police, stating that a license may be granted to him for the sale of spirituous liquors or intoxicating drugs, as the case may be, without risk or detriment to the preservation of peace and good order, and containing a full statement of such conditions as may have been imposed, and shall have remained in force under the provisions hereinafter contained at the date when such license shall be granted.

Excise license not to be granted without certificate of Commissioner.

No license so granted shall be renewable without a fresh certificate as aforesaid previously obtained from the Commissioner of Police, subject to the order and control of the Lieutenant-Governor of Bengal.

37. It shall be competent to the Commissioner of Police, subject to the direction and control of the said Lieutenant-Governor, to limit in such certificate as aforesaid the period for which the license may be granted, and also to fix such conditions as he may deem necessary for securing the good behaviour of the

Duration and conditions of license.

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* *See* Bengal Act VII of 1878, section 3, clause 4.

keepers of the houses and places of entertainment as aforesaid, and for the prevention of drunkenness and disorder among the persons frequenting or using the same, and from time to time to vary such conditions subject to such direction and control as aforesaid; and no license granted under the said *Bengal Excise Act, 1878, shall be valid unless it shall contain such conditions as shall have been imposed and shall remain in force for the time being under this section.

Penalty for keeping up sign-board or notice after expiry of license.

38. Whenever any license granted as aforesaid shall have ceased to have effect, it shall be lawful for the Commissioner of Police to order the person to whom such license shall have been granted, to remove or cause to be removed any sign-board or other notice which such person might have been theretofore bound, under the conditions of his said license, to affix on or near the house or place of public resort or entertainment for which such license had been granted; and any person who shall fail to obey any such order forthwith shall be liable, on summary conviction before a Magistrate, to a fine of ten rupees for every day thereafter during which he shall so fail.

Commissioner may grant licenses for places for which no licenses are required under Excise Act.

39. The Commissioner of Police may, at his discretion, from time to time, grant licenses to the keepers of such houses or places of public resort and entertainment as aforesaid for which no license as is specified in the *Bengal Excise Act, 1878, is required, upon such conditions, to be inserted in every such license, as he with the sanction of the said Lieutenant-Governor from time to time shall order, for securing the good behaviour of the keepers of the said houses or places of public resort or entertainment, and the prevention of drunkenness and disorder among the persons frequenting or using the same; and the said licenses may be granted by the said Commissioner for any time not exceeding one year.

Penalty for breach of conditions of license.

40. †*Any person committing a breach of any of the conditions which in accordance with section 37 of this Act are included in a license granted under the* *Bengal Excise Act, 1878, *or of any of the conditions subject to which a license is given under section 39 of this Act, shall, on summary conviction before a Magistrate, be liable to a fine not exceeding one hundred rupees; and such fine shall be recovered from the person licensed, notwithstanding that such breach may have been caused by the default or carelessness of the servant or other person in charge of the shop or place of sale.*

Any person so convicted shall also be liable to the forfeiture of his license, at the discretion of the Commissioner of Police, subject to the direction and control of the said Lieutenant-Governor.

Fee for certificate and license.

41. For every certificate or license granted by the Commissioner of Police under this Act, there shall be levied a fee of two rupees.

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* *See* Bengal Act VII of 1878, section 3, clause 4.
† Substituted by Bengal Act II of 1876, section 12.

ACT VII OF 1878.

PASSED BY THE LIEUTENANT-GOVERNOR OF BENGAL IN COUNCIL.

(*Received the assent of the Lieutenant-Governor on the 1st May* 1878, *and of the Governor-General on the 3rd July* 1878.)

An Act to consolidate and amend the Law relating to the Excise Revenue in the Presidency of Fort William in Bengal.

Preamble.

WHEREAS it is expedient to consolidate and amend the laws relating to the manufacture, sale, and possession of excisable articles, and to the collection of the revenue derived therefrom: it is enacted as follows:—

PART I.

PRELIMINARY.

Short title.

1. This Act may be cited as "The Bengal Excise Act, 1878."

Extent and commencement.

2. It extends, save as is hereinafter expressly specified, to all the territories for the time being administered by the Lieutenant-Governor of Bengal, and shall come into force from the date on which it may be published in the *Calcutta Gazette* with the assent of the Governor-General.

Enactments repealed.

3. The enactments specified in the Schedule hereto annexed are hereby repealed to the extent mentioned in the third column thereof.

This repeal shall not revive any office, authority, or thing abolished by any such enactment, or affect the validity of anything done or suffered, or any right, title, obligation, or liability accrued before the commencement of this Act.

And all rules prescribed, appointments made, powers conferred, licenses granted, and notifications published under any such enactment, and all other rules (if any) now in force and relating to the matters hereinafter dealt with, shall (so far as they are consistent with this Act) be deemed to have been respectively prescribed, made, conferred, granted, and published hereunder.

And all references made to any such enactment shall, as far as may be practicable, be deemed to be made to this Act.

And all proceedings now pending, which may have been commenced under any such enactment, shall be deemed to be commenced under this Act.

4. In this Act—unless there be something repugnant in the subject or context—

Interpretation clause.

"Board" means the Board of Revenue for the provinces for the time being administered by the Lieutenant-Governor of Bengal.

"Board."

"Collector" includes also Deputy Collector, or other revenue officer in independent charge of the district,

"Collector."

a Superintendent of Excise Revenue,

any covenanted or uncovenanted officer to whom the Collector may make over, with the previous sanction of the Commissioner (as he is hereby empowered to do), any of his powers or duties under this Act.

"Commissioner" means the Commissioner of a Revenue Division.

"Commissioner."

"Exciseable article" includes spirituous and fermented liquors and intoxicating drugs as defined by this Act.

"Exciseable article."

Section 3 of Act IV (B.C.) of 1881.

"*Foreign exciseable article*" *means any exciseable article manufactured or produced at any place beyond the limits of British India, or at any place in British India in which no duty of excise is levied upon the manufacture or production of such article.*

"Foreign exciseable article."

"Fermented liquor" includes—

"Fermented liquor."

malt liquor of all kinds; tári, fresh or fermented;

pachwai, diluted or undiluted; and

any other intoxicating liquor which the Local Government may from time to time declare to be included in this definition.

"Intoxicating drugs" include—

"Intoxicating drugs."

ganja;

bhang or siddhi;

charas;

every preparation and admixture of any of the above;

any other intoxicating drug which the Local Government may from time to time declare to be included in this definition.

"Local Government" means the Lieutenant-Governor of Bengal for the time being, or the person acting in that capacity.

"Local Government."

"Section" means a section of this Act.

"Section."

"Spirituous liquor" includes any spirituous liquor imported into India or manufactured in India by any process of distillation.

"Spirituous liquor."

"The Town of Calcutta" includes all places within the local limits of the ordinary original civil jurisdiction of the High Court of Judicature at Fort William in Bengal.

"The Town of Calcutta."

Calcutta a separate district.

For the purposes of this Act the Town of Calcutta shall be deemed to be a separate district.

"Licensed vendor or manufacturer."

"*Licensed vendor or manufacturer*" *means a vendor or manufacturer licensed under this Act.* Section 2 of Act I (B.C) of 1883.

"Târi."

"*Târi*" *means the sap of any kind of palm tree.*

PART II.

Manufacture of Exciseable Articles.

Manufacture of exciseable articles and cultivation of plants without license prohibited.

5. No person shall manufacture any exciseable article, or cultivate plants from which intoxicating drugs are produced, without a license from the Collector.

Construction and working of brewery without license prohibited.

6. No person shall construct or work a brewery without a license from the Collector.

European distilleries not to be constructed or worked without license.

7. No person shall construct or work a distillery after the manner in which distilleries are constructed and worked in Europe without a license under the signature of the Collector of the district in which such distillery is situated, or, in case the distillery is within twenty miles of Calcutta, or such other distance less than twenty miles as may from time to time be prescribed by the Local Government, without a license under the signature of the Collector of Calcutta.

Board may prescribe rules for European distilleries and for breweries.

8. The Board may from time to time make rules relative to—

the granting of licenses under the two last preceding sections,

the management of distilleries and breweries established under the said sections, and

the issue of spirituous and fermented liquors therefrom.

Collectors may establish native distilleries for spirituous liquors.

9. The Collector, with the sanction of the Board, may

establish, at any place within his jurisdiction, a distillery in which spirituous liquors may be manufactured after native processes,

from time to time fix limits within which no such liquors, unless manufactured at the said distillery, shall be introduced or sold without a pass from the Collector, and within which no stills shall be constructed or worked, or spirituous liquors manufactured, except at the said distillery,

discontinue any distillery so established.

Section 4 of Act IV (B.C.) of 1881.

Nothing in this section, or in section 7, shall be held to debar the Collector, with the sanction of the Board, from granting a license for the manufacture of spirituous liquors after native processes in a distillery established under section 7.

Board may prescribe rules for native distilleries.

10. The Board may from time to time make rules relative to—

the management of distilleries established under the last preceding section,

the conditions on which spirituous liquors may be manufactured in the said distilleries, and

the issue of such liquors therefrom.

Section 3 of Act I (B.C.) of 1883.

Possession of unlicensed still prohibited.

10*A*. *No person shall have in his possession a still for the manufacture of spirituous liquors for which he has not obtained a license.*

PART III.

Sale and Possession of Exciseable Articles.

Exciseable articles not to be sold without license.

11. No person shall sell any exciseable article without a license from the Collector.

Fee for wholesale license.

12. Persons taking out licenses for the wholesale vend of spirituous and fermented liquors shall pay for every such license such sum as the Board from time to time prescribes.

The license shall be current only in the district in which it is granted.

But travelling merchants may obtain, under such rules and restrictions as the Board from time to time may prescribe, a general license, authorising them to sell by wholesale in any district which they may visit in the course of their travel, without taking out a fresh license for that district.

Fee for retail license.

13. Persons taking out licenses for the retail sale of exciseable articles, or for the establishment of outstills, and the sale of the liquor manufactured therein, shall pay for every such license such fee or duty as may from time to time be fixed with the sanction of the Board, or a fee or duty regulated in such manner and in accordance with such rules as the Board may prescribe ;

and such fee or duty shall be specified in the license, and shall be payable at such periods as the Board may direct.

Local Government may suspend operation of provisions relating to târi.

14. The Local Government may suspend the operation of all the provisions relating to târi contained in this Act with respect to any district in which the consumption

of târi in a fermented state is inconsiderable; and thereupon târi may be possessed and sold without license in any such district, notwithstanding anything contained in this Act.

15. *The sale of any exciseable article in a larger quantity than is specified below shall be deemed to be a sale by wholesale, and the sale of any other quantity shall be deemed to be a retail sale: provided that the Board may from time to time by rule fix any larger quantity as the limit for a retail sale of any exciseable article:* Section 4 of Act I (B.C.) of 1883.

Wholesale and retail sale.

Spirituous or fermented liquors, imported by sea, two imperial gallons or twelve reputed quart bottles;

other spirituous or fermented liquors, excepting târi and pachwai, one seer, or one reputed quart bottle;

târi or pachwai, four seers;

ganja, siddhi or bhang, or any preparation or admixture of the same, one quarter of a seer;

charas, or any preparation or admixture of the same, five tolahs weight.

No licensed wholesale vendor shall sell by retail, and no licensed retail vendor shall sell by wholesale.

Under this section a sale of an assortment of spirituous or fermented liquors in the quantity specified above, or in less quantity, by a licensed wholesale vendor, and a similar sale of such liquors in greater quantity than is specified above by a licensed retail vendor, are prohibited.

Sale of assortment.

The Board may by rule define what shall be held to be an assortment for the purposes of this section.

The Board may also determine what shall be a retail sale of any article from time to time declared by the Local Government to be included in the definition of intoxicating drugs under this Act.

16. No cultivator of the plants producing ganja or bhang shall sell such plants, or any ganja or bhang produced therefrom, to any one other than a person duly authorised to purchase the same by pass or license from the Collector.

Restriction of sale of ganja and bhang.

17. *No person not being a licensed manufacturer or vendor or a person duly authorized to supply licensed vendors, shall have in his possession a greater quantity of any exciseable article than that specified in section fifteen, or than the quantity which may be fixed by the Board under the said section as the limit for a retail sale of any such article.* Section 5 of Act I (B.C.) of 1883.

Illegal possession.

17*A*. *The Board, with the sanction of the Local Government, may, from time to time, declare, by a notification published in the* Calcutta Gazette, *in respect of any foreign exciseable article, except spirituous and fermented liquors imported* Section 5 of Act IV (B.C.) of 1881.

Prohibition respecting certain foreign exciseable articles.

by sea and kept only for private use and consumption and not for sale—

(1) *that the possession of such foreign exciseable article is absolutely prohibited in any quantity whatsoever in the districts or tracts specified in the notification, or*

(2) *that such possession shall be limited to specified quantities unless the Collector or other officer duly authorised in that behalf shall grant a license for the possession of a larger quantity of such article. The Board may, from time to time, if it think fit, fix the fee or duty payable for such license.*

PART IV.

DUTIES.

† Section 6, Act XIII of 1890.

Removal of spirituous liquor from distilleries.

18. No spirituous *or fermented*† liquor shall be removed from any distillery, *or brewery*† or the warehouses connected therewith, upon which duty has not been paid **at such rate as the Local Government may from time to time fix in respect of such spirituous liquor*, or until a bond has been executed for such duty.

* Section 3, Act IX of 1885.

For all spirituous *or fermented* liquor† removed upon payment of duty or under bond, passes shall be issued by the Collector, which shall specify—

the quantity and description of the liquor,
the place of its destination,
the amount of the duty,
the person to whom it is consigned, and
whether the duty has been paid or secured by bond, and
the period for which the pass shall be current.

† Section 7, Act XIII of 1890.

* Section 6 of Act IV (B.C.) of 1881.

Spirituous liquors from foreign territory subject to duty.

19. Spirituous *or fermented*† liquor manufactured at any place in India beyond the limits of British India,* *or at any place in British India in which no duty of excise is levied upon its manufacture*, shall, on passing the limits of the territories to which this Act applies, be charged with the duty prescribed for spirituous *or fermented* liquor† in the last preceding section.

Section 6 of Act I (B.C.) of 1883.

Rules for the importation and bonding of exciseable articles manufactured beyond limits of Act.

19*A*. *In respect of exciseable articles manufactured in any part of British India beyond the limits of the territory to which this Act extends, the Board may from time to time with the sanction of the Local Government frame rules for prescribing the conditions under which the said articles may be imported, and where no duty has previously been paid on such articles, the conditions under which the same may be imported and bonded within such limits.*

PART V.

FARM OF DUTIES.

Collector, with the sanction of the Board, may farm out the duties.

20. The Collector may, with the sanction of the Board, let in farm the duties leviable on the retail sale of exciseable articles, or any of them, in any district or division of a district.

Board may prescribe rules.

21. The Board may prescribe rules—

for the invitation and acceptance of tenders for such farms,

for the requisition of security for the due fulfilment of the engagements entered into by the farmers, and

as to the form and conditions of the lease.

Any breach of such conditions shall render the lease liable to annulment.

Farmer to make arrangements with local manufacturers and vendors.

22. When the duties leviable on any exciseable articles are let in farm, the farmer shall be at liberty to make his own arrangements with the manufacturers and vendors within the limits of his farm;

and all the fines hereinafter prescribed, for the unlawful manufacture, sale, or possession of any such article, shall be incurred by all persons manufacturing, selling, or possessing the same without license or authority from the farmer.

List of licenses granted by farmer to be filed.

23. Every such farmer shall file in the Collector's office a list of all the licenses granted by him in such form as may be prescribed by the Board.

Restrictions as to grant of licenses.

The Collector may, with the sanction of the Board, before entering into engagements for any such farm, make such reservations or restrictions with respect to the grant of licenses as he thinks fit.

Lease may be cancelled.

24. The Collector may, with the sanction of the Board, cancel any lease granted under this Act; or may within the period of the lease impose any new restriction on the farmer.

Compensation to farmers in certain cases.

If a lease be cancelled for any cause other than a breach on the part of the farmer of the conditions of the lease, or if any reservation or restriction with respect to the grant of licenses be imposed within the period of the lease, the farmer shall be entitled to receive such compensation for any loss which he sustains thereby as the Board think fit.

Recovery of arrears of fee or duty by farmers.

25. Every farmer of excise revenue may use the same means and processes for the recovery of any arrear of fee or duty due to him from any authorized vendor, as may be lawfully used by zemindars and farmers of land for the recovery of arrears of rent due to them from their under-tenants.

PART VI.

Licenses.

26. Every person taking out a license under this Act shall execute a counterpart engagement in conformity with the tenor of the license, *if* required by the Collector to do so*, and shall give such security for the performance of his engagement, or make such deposit in lieu of security as the Collector may require.

Licensees to execute counterpart and furnish security.

* Section 7 of Act I (B.C.) of 1883.

27. Unless the Board shall otherwise specially direct, every license shall be granted for the term of one year, and if continued to the holder thereof, shall be formally renewed from year to year.

Duration and renewal of license.

But every person holding a license, who may intend not to renew it, shall give notice of his intention to the Collector at least fifteen days before the year expires.

If such notice be not given, and the license be not recalled by the Collector, the license held, and engagement entered into, by every such person shall remain in force for such time as the Collector may think fit, as if the said license and engagement had been formally renewed.

28. The Board may regulate the form and conditions of all licenses granted under this Act.

Board may regulate form of license.

29. The Collector may cancel any license granted under this Act, if the fee or duty therein specified be not duly paid, or in case of a violation of any other condition thereof, or of the holder being convicted of a non-bailable criminal offence;

License may be cancelled or recalled in certain cases.

and in such cases the holder shall not be entitled to a refund of any fee or duty payable under the license which he may have paid to the Collector in advance.

If the Collector desires to recall a license for any cause other than those above specified, he shall give fifteen days' previous notice* *in writing* and remit a sum equal to the fee or duty for fifteen days, or, if* *such* notice be not given, shall make such further compensation for default of notice as the Commissioner or Board directs.

* Section 8 of Act I (B.C.) of 1883.

In all such cases any fee or duty already paid in advance shall be refunded.

30. Any licensed vendor may surrender his license on giving fifteen days' previous notice* *in writing* to the Collector, and paying a sum equal to the fee or duty for fifteen days in addition to the sum payable under the license.

Surrender of license.

* Section 9 of Act I (B.C.) of 1883.

PART VII.

Powers of Officers.

31. The collection of the revenue arising from the manufacture and sale of exciseable articles shall be ordinarily under the charge of the district Collectors, who shall perform the duties connected therewith under the control and direction of the Commissioners and of the Board;

Collectors to have charge of the excise revenue.

and all proceedings of the Collectors shall be subject, with or without appeal, to the revision of the Commissioners;

and all proceedings of the Collectors and Commissioners shall be similarly subject to the revision of the Board.

32. The Local Government may appoint any person to be Superintendent of Excise Revenue, or of any branch of excise revenue, in any district or place; and the person so appointed shall exercise, in such district or place, or with respect to such branch of excise revenue, all the powers and authority conferred by this Act on the Collector, and the Collector shall cease to exercise such powers and authority in such district or place, or with respect to such branch of excise revenue, during the continuance of such appointment.

Local Government may appoint Superintendent of Excise.

33. The Local Government may also appoint a Commissioner or Commissioners for the control and direction of the officers having charge of the excise revenue in any district or districts; and when such appointment is made, the Commissioner of Excise shall exercise, within such district or districts, the powers and authority conferred by this Act on Commissioners of Revenue, and the Revenue Commissioner shall cease to exercise such powers and authority in such district or districts during the continuance of such appointment.

Local Government may appoint Commissioners of Excise.

34. Collectors may appoint such officers as are necessary for the collection of the excise revenue and for the prevention of smuggling, and the officers so appointed shall, in addition to their ordinary designations, be styled Excise Officers.

Collectors may appoint excise officers.

35. The Board may regulate the mode in which târi shall be supplied to licensed vendors of the same; and may frame rules for the grant of licenses or passes to persons purchasing, transporting, or storing ganja, bhang or sidhi, or charas for the supply of the licensed vendors of those drugs.

Board may regulate supply of târi and intoxicating drugs to licensed vendors.

The Board may also place the cultivation, preparation, and store of such drugs under such supervision as may be deemed necessary to secure the duty leviable thereon.

36. The Collector may recover any arrear of fee or duty due on account of any license granted under this Act,

Recovery of arrears of fee or duty.

or any arrear due from any farmer of excise revenue,

by distress and sale of the moveable property of the person from whom the arrear is due, or of his surety, or by the process described in Bengal Act VII of 1868.

Power of excise officers to enter and inspect licensed dealer's shop.

37. The Collector may, by a warrant under his hand, authorize any excise officer above the rank of a peon to enter and inspect at all times, by day or by night, and may similarly authorize any excise officer to enter and inspect, at all times by day, the shop or premises in which any licensed manufacturer or retail vendor carries on the manufacture of spirituous or fermented liquors, or the sale of exciseable articles.

And to arrest persons carrying exciseable articles liable to confiscation.

38. The Collector may, by a warrant under his hand, authorize any excise officer to stop and detain all persons carrying any exciseable articles liable to confiscation under section 75;

and any excise officer so authorized may seize such articles and arrest the person in possession of the same.

And to arrest unlicensed distillers, &c.

39. Any excise officer above the rank of a peon may arrest any person having in his possession an unlicensed still, or any exciseable article liable to confiscation under section 75, or engaged in the unlawful manufacture or sale of such exciseable articles,

and may seize such still with all such articles, and the materials used in such manufacture.

And to search on information of illicit manufacture or possession.

40. Whenever any excise officer above the rank of a peon has reason to believe, from information given by any person (which information shall be taken down in writing)—

that any exciseable articles are unlawfully manufactured;

or that any exciseable articles liable to confiscation under section 75 are kept or concealed in any house, boat, or other place,

such officer may, but always in the presence of an officer of police not being under the grade of a corporal or head-constable, enter into any such house, boat, or place;

and in case of resistance, may break open any door, and force and remove any other obstacle to such entry;

and may seize and carry away all stills and materials used in such manufacture and all such exciseable articles;

and may also arrest the occupier of the house, boat, or place, with all other persons concerned in the manufacture of such articles, or in the keeping and concealing of the same.

Officers of the Police, Customs, and Revenue Departments may be vested with same powers as excise officers.

41. The Local Government may confer on the officers of the Police, Customs, and Revenue Departments, or any of them, the powers given to excise officers by the two last preceding sections with respect to the seizure of, and search for

FORM No. 146.

No.

DISTRESS WARRANT.

(BENGAL EXCISE ACT VII OF 1878, SECTION 36.)

To _____

WHEREAS

of _____ has not paid or shown sufficient cause for the non-payment of the sum of Rupees _____ due as the amount of fee payable under his License No. _____ for the month of _____, this is to authorise and require you to distrain the moveable property of the said _____ to the amount of the said sum of _____ rupees and such further sum as may be sufficient to defray the charges of taking, keeping and selling such distress, and if within (state the number of days or hours allowed) next after such distress the said sum shall not be paid (or forthwith), together with such further sum as may be sufficient to defray the charges of taking and keeping such distress, to sell the moveable property distrained, and having paid and deducted out of the proceeds of the sale the said sum of _____ rupees, the charges of taking, keeping and selling such distress to return the surplus, if any, on demand to the person whom you shall find in possession of the said moveable property. If sufficient distress cannot be found of the moveable property of the said _____ _____ you are to certify the same to me together with this Warrant.

Given under my hand this the _____ day of 18

Seal.

Signature.

Collector.

The 189

13-5-95.

exciseable articles and the arrest of person in possession thereof.

All officers so empowered shall be deemed to be excise officers within the meaning of this Act.

Similar powers to be exercised by police officers in Calcutta.

42. The said powers may, in the town of Calcutta, also be exercised by any police officers specially selected by the Commissioner of Police for such purpose;

and the powers which are conferred upon the Collector by this Act, as regard the issue of warrants directed to excise officers, may also be exercised by the Commissioner of Police for the said town in respect of the issue of warrants directed to police officers selected as aforesaid;

provided that the Collector shall not issue a warrant directed to a police officer, nor shall the Commissioner of Police issue a warrant directed to an excise officer.

Excise or police officer may arrest persons drinking, and seize liquors drunk on the premises of a chemist, &c.

43. Any excise or police officer above the rank of peon or constable, who has reason to believe that any chemist, druggist, apothecary, or keeper of a dispensary within the town or the suburbs of Calcutta, or in Howrah, allows between sunset and sunrise, spirituous or fermented liquors, which have not been *bona fide* medicated, to be drunk on his business premises by any person not employed in his business,

may enter upon such premises, and seize and carry away such liquors.

and, in case of resistance, break open any door and force and remove any other obstacle to such entry or seizure,

and arrest and detain the owner or occupier of the said premises, with all parties concerned in such unlawful drinking.

Excise officer to report every arrest, seizure, or search to his official superior, and to take the person arrested to the Magistrate.

44. Whenever an excise officer makes any arrest, seizure, or search under this Act, he shall, within twenty-four hours thereafter, make a full report of all the particulars of the same to his official superior, and unless acting under the warrant of the Collector, shall carry the person arrested, or the article seized, with all convenient despatch, to a Magistrate, or, if the arrest, seizure, or search has been made in the town of Calcutta, to the Presidency Magistrate.

Police officer in Calcutta to make report to Commissioner of Police.

45. Whenever any police officer in the town of Calcutta makes any arrest, seizure, or search under this Act, he shall, within twenty-four hours thereafter, make a full report of all the particulars to the Commissioner of Police, and shall carry the person arrested, or the article seized, with all convenient despatch, to a Presidency Magistrate;

and the Commissioner of Police shall at once inform the Collector of the fact of the arrest or seizure, and of the circumstances of the case.

Collector may issue warrant of arrest in certain cases.

46. The Collector may issue his warrant for the arrest of any person whom he may have reason to believe, either from information in writing or from the proceedings in any other case, to be engaged in the unlawful sale of exciseable articles, or to have in his possession any such articles liable to confiscation under section 75.

Collector may issue search warrant.

47. The Collector may issue his warrant for the search of any house, boat, or other place in which he may have reason to believe that exciseable articles are unlawfully manufactured, or that any such articles liable to confiscation under this Act are kept or concealed.

Such warrant may be executed by any officer, not being under the rank of a corporal or head-constable, in the manner prescribed in section 40.

Procedure after arrest or seizure.

48. Whenever any person is arrested, or any articles are seized under the warrant of a Collector, the Collector, after such enquiry as he thinks necessary, shall send the person arrested, or the articles seized, to a Magistrate, or if the arrest or seizure has been made in the town of Calcutta, to a Presidency Magistrate, or shall order the immediate discharge of such person, or the release of such articles.

Procedure in cases other than those of persons sent in custody by a Collector or excise officer.

49. Every such Magistrate shall issue a summons requiring the attendance of the person accused in all cases other than those of persons sent in custody by a Collector or excise officer.

Seizure and disposal of exciseable articles unlawfully sold.

50. Any exciseable articles sold in contravention of the provisions of this Act, or in breach of any of the conditions of a license granted under this Act, may be seized at the time of the sale and brought before every such Magistrate.

As soon as the case is adjudicated, they shall be restored to the person who may have purchased them or disposed of as the Magistrate may direct.

Search for articles concealed in zenana.

51. Where there is ground to suspect that exciseable articles are unlawfully concealed in any zenana, the officer charged with the execution of a warrant shall, except in the town of Calcutta, follow the provisions of sections* 384, 385, and 386 of the Code of Criminal Procedure, and, in the said town, the provisions of sections 164, 165, and 166 of the Presidency Magistrates' Act.

Police officers to assist excise officers on request.

52. All police officers are required to aid excise officers in the due execution of this Act, upon notice given or request made by such officers.

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* These sections of the Code of Criminal Procedure (Act X of 1872) and of the Presidency Magistrates' Act (IV of 1877), which were in force when Act VII B C.) of 1878 was passed correspond with sections 102 (paragraph 2), 103, and 52 of the present Code of Criminal Procedure (Act X of 1882).

PART VIII.

PENALTIES.

For unlicensed manufacture or sale of exciseable articles.

53. Whoever manufactures or sells any exciseable article without a license shall be liable to a fine not exceeding five hundred rupees for every such manufacture or sale.

Nothing contained in the first clause of this section or in section eleven applies to the arrangements under which târi is supplied to licensed retail vendors, or to the sale of târi or of any preparation of the same, when supplied or used for the manufacture of gur or molasses;

Section 10 of Act I (B.C.) of 1883.

or to the sale of any imported spirituous or fermented liquors purchased by any person for his private use, and so disposed of upon such person quitting a station or after his decease.

For unlicensed cultivation of plants producing intoxicating drugs, and abetment of the same.

54. Whoever, without a license from the Collector, cultivates plants from which intoxicating drugs are produced, or in any way promotes such illegal cultivation, shall be liable to a fine not exceeding five hundred rupees, and the plant so cultivated shall be liable to seizure and confiscation.

For constructing or working distillery or brewery without license.

55. Whoever constructs or works a distillery after the European method, or a brewery, without a license from the Collector, shall be liable for every such offence to a fine not exceeding one thousand rupees;

and all liquors manufactured at any such distillery or brewery, and all materials and implements collected for the purpose of such manufacture, shall be liable to confiscation.

For contravention of rules prescribed by Board in respect of distillery or brewery.

56. Every proprietor or manager of a licensed distillery constructed and worked after the European method, or of a brewery, who wilfully contravenes any rule made by the Board under section 8, shall be liable for every such offence to a fine not exceeding two hundred rupees.

For illegal removal of spirituous or fermented liquors from European distillery or from a brewery.

57. Whoever removes, or attempts to remove, from any licensed distillery constructed and worked after the European method, or from any brewery, any spirituous or fermented liquors upon which the duty has not been paid, or for the duty on which a bond has not been executed, or any such liquors for which the Collector has not issued a pass, or exceeding the quantity for which a pass has been issued, shall be liable for every such offence to a fine not exceeding one thousand rupees.

58. Whoever removes, or attempts to remove, any spirituous liquors from a distillery established under section 9 without a pass, or exceeding the quantity for which a pass has been issued,

For illegal removal of spirituous liquors from native distillery.

Section 7 of Act IV (B.C.) of 1881.

or introduces, or attempts to introduce any spirituous liquors manufactured at another place into the limits fixed for the consumption of such liquors manufactured at such distillery, without a special pass from the Collector,

Section 7 of Act IV (B.C.) of 1881.

shall be liable for every such offence (the provisions of section 17 notwithstanding) to a fine not exceeding five hundred rupees.

59. Every manufacturer or vendor under this Act who fails to produce his license on the demand of any excise officer,

For refusing to produce license on demand of excise officer or for breach of license.

or who commits any act in breach of any of the conditions of his license not otherwise provided for in this Act,

or who wilfully contravenes any rule made by the Board under section 10, otherwise than as provided in the last preceding section,

shall be liable for every such offence to a fine not exceeding fifty rupees,

and such fine shall be recoverable from such manufacturer or vendor, notwithstanding that such breach may have been owing to the default or carelessness of the servant or other persons employed by him.

60. Every licensed retail vendor who sells by wholesale, and every licensed wholesale vendor who makes a retail sale, shall be liable for every such offence to a fine not exceeding two hundred rupees.

On retail vendor for selling wholesale, and on wholesale vendor for selling by retail.

Nothing contained in the first clause of this section shall be held to prohibit the grant to the same person of both wholesale and retail licenses, subject to the provisions of this Act,

Section 11 of Act I (B.C.) of 1883.

or shall be held to apply to the sale by licensed wholesale vendors of such small quantities of beer, wines, or spirits, as may appear to the Collector to be used only as samples.

61. Any person, other than a licensed manufacturer or vendor, or a person duly authorized to supply licensed vendors, having in his possession any greater quantity of any exciseable article or any preparation or admixture of the same, than the quantity specified for each article in section 15, **or than the*

For possessing a greater quantity of any exciseable article than is specified in section 15 without license or pass.

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* NOTE.—By the third and fourth paragraphs of section 12 of Act I (B.C.) of 1883, it was intended to insert the words "in the possession of any common carrier or warehouseman as such or" after the word "article" in the second paragraph of section 61 of Act VII (B.C.) of 1878. But it was overlooked that by section 8 of Act IV (B.C.) of 1881 a new second paragraph of section 61 had been substituted, not containing the word "article." The intended amendment is therefore null and void.

*quantity which may be fixed by the Board under the said section as the limit for a retail sale of any such article,** without a pass from the Collector or other officer duly empowered in that behalf, shall be liable to a fine not exceeding five hundred rupees.

* Section 12 of Act I (B.C.) of 1883.

** Nothing contained in the first clause of this section, or in section 17, applies to any spirituous or fermented liquors imported by sea which any person may have in his possession for his private use and consumption and not for sale.*

*See note below page 88. Section 8 of Act IV (B.C.) of 1881.

Penalty for being found in possession of foreign exciseable article in contravention of prohibition.

61A. Any person who, in contravention of any notification issued under section 17A, is found in possession of any foreign exciseable article, or of a larger quantity of any such article than is permitted under such notification, shall be liable to a fine not exceeding five hundred rupees.

Section 9 of Act IV (B.C.) of 1881.

Provisions of last section not to apply to the possession of târi used in making sugar, nor to the possession of intoxicating drugs by licensed cultivators.

62. The provisions of section 61, so far as they relate to the possession of fermented liquors, do not apply to the possession of târi when supplied or used for the manufacture of gur or molasses ;

and the provisions of the said section, so far as they relate to the possession of intoxicating drugs, do not apply to the possession of such drugs by any person duly authorized under this Act to cultivate the plants which produce these drugs.

Penalty for sale or transfer by cultivators to unlicensed person, or for failure to account for stock of plant in possession.

63. But every such cultivator selling or parting with any such plant, or any preparation thereof, to any person other than a licensed vendor, or person duly authorized to purchase the same by pass or license from the Collector, or failing to account for any quantity of such plant, or of any preparation thereof, which has been in his possession, shall be liable to a fine not exceeding five hundred rupees.

64. *Repealed by Section 2, Act IV (B.C.) of 1881.*

For conniving at the illicit manufacture or sale of exciseable articles.

65. Every proprietor, farmer, tehsildar, gomashta or other manager of land who authorizes or connives at the manufacture or sale of any exciseable articles by any unlicensed person shall be liable for every such offence to a fine not exceeding five hundred rupees.

On chemist, &c., allowing liquors to be drunk on the premises.

66. Any chemist, druggist, apothecary, or keeper of a dispensary within the town or the suburbs of Calcutta, or in Howrah, who shall, between sunset and sunrise, allow spirituous or fermented liquors which have not been *bonâ fide* medicated to be drunk on his business premises by any person not employed in his business, and any such person who shall, between sunset and sunrise, drink such liquors on such premises,

shall be liable to a fine not exceeding two hundred rupees, in addition to any other penalty to which he may be liable under this or any other Act.

For permitting drunkenness, &c., in shop.

67. Every licensed vendor who permits drunkenness, riot, or gaming in his shop, or receives any wearing apparel or other effects in barter for any exciseable article, shall be liable for every such offence to a fine not exceeding two hundred rupees.

On police officer for not assisting excise officer.

68. Any police officer who, without lawful excuse, neglects or refuses to assist an excise officer on being required to do so, shall be liable to a fine not exceeding five hundred rupees.

On excise officer for vexatious search or seizure.

69. Any excise officer who, without reasonable ground of suspicion, enters or searches, or causes to be entered or searched, any house, boat, or other place,

or vexatiously and unnecessarily seizes the property of any person on the pretence of seizing or searching for any exciseable article liable to confiscation under this Act,

or vexatiously and unnecessarily detains, searches, or arrests any person,

shall be liable for every such offence to a fine not exceeding five hundred rupees.

On excise officer for conniving at unlawful manufacture or sale.

70. Any excise officer who connives at the unlawful manufacture or sale of exciseable articles,

and any officer invested with local jurisdiction who authorises or connives at the establishment of any unlicensed shop for the sale of such articles in any place subject to his control,

shall be liable for every such offence to a fine not exceeding five hundred rupees.

On excise officer for delay in reporting arrest, &c., or in carrying person arrested to Magistrate or Collector.

71. Any excise or police officer who neglects to report the particulars of an arrest, seizure, or search within twenty-four hours thereafter,

or delays carrying to a Magistrate or to the Collector, as the case may be, any person arrested, or any illicit articles seized under this Act,

shall be liable for every such offence to a fine not exceeding two hundred rupees.

Adjudication of fines and seizures.

72. All fines prescribed for offences against the provisions of this Act, and all seizures of goods liable to confiscation under this Act, shall be adjudged by a Magistrate, and, in the Town of Calcutta, by a Presidency Magistrate,

but no proceedings shall be taken by any such Magistrate after the expiration of six calendar months from the date of the commission of the offence.

All such fines and seizures shall be adjudged on the information of the Collector or any excise officer; but such information shall not be necessary in the case of a complaint preferred under any of the five last preceding sections.

Penalty for contempt of Court.

73. The Collector, in respect of the duties to be performed by him under this Act, may punish any contempt committed in his presence in open court by fine not exceeding two hundred rupees.

Punishment on second or subsequent conviction

74. Whenever any person is convicted of an offence against the provisions of this Act, punishable with a fine of two hundred rupees or upwards, after having been previously convicted of a like offence, he shall be liable, in addition to the penalty attached to such offence, to imprisonment for a period not exceeding six months;

and a like punishment of imprisonment, not exceeding six months, shall be incurred, in addition to the punishment which may be inflicted for a first offence, upon every subsequent conviction after the second.

Imprisonment under this Act may be either simple or rigorous, as the Magistrate or Presidency Magistrate may direct.

Confiscation of exciseable articles.

75. Any exciseable article manufactured, or held in possession, in contravention of the provisions of this Act and all the materials used, or intended to be used in the manufacture of the same,* *shall be liable to seizure by an officer duly empowered in that behalf, and to confiscation.*

* Section 10 of Act IV (B.C.) of 1881.

When any articles liable to confiscation under this Act are seized, the vessels, packages, and coverings in which they are contained, and the animals and conveyances used in carrying them, shall also be liable to seizure and confiscation.

Disposal of confiscated articles.

76. All confiscated articles shall be made over to the Collector for sale or disposal under such rules as the Board may prescribe.

Division of fine among persons instrumental in detection of offence, &c.

77. Whenever any fine is levied under this Act from a person convicted of the unlawful manufacture, sale, purchase, or possession of any exciseable article,

or of the unlawful cultivation of plants from which intoxicating drugs are produced,

the Magistrate shall inform the Collector of such levy, and the Collector may, under such rules as the Board may prescribe, direct the amount of such fine to be divided, in such proportions as he may think fit, among any persons who were instrumental in the detection of the offence, the seizure of the articles in respect of which the offence was committed, or the capture of the offender;

and may award compensation thereout to any persons subjected to annoyance or injury by any proceedings under this Act.

Board may grant rewards.

78. The Board may, either before or after the adjudication of a case, grant such reward, not exceeding two hundred rupees, as to them may seem fit;

and may direct the same to be divided, in such proportions as they may think fit, between any persons who were instrumental in the detection of the offence, the seizure of the articles in respect of which the offence was committed, or the capture of the offender.

Disposal of fines.

79. The Board may appropriate any portion, not exceeding one half, of the fines levied under this Act, the disposal of which is not specially provided for, for rewarding informers, or for compensating persons subjected to annoyance or injury by any proceedings under this Act.

PART IX.

Military Cantonments.

Manufacture and sale of exciseable articles in military cantonments.

80. Within the limits of any military cantonment, and within a distance of two miles, or such other distance as the Local Government may in any case prescribe, from such limits, licenses for the manufacture and sale of exciseable articles shall not be granted, nor shall the duties leviable thereon be let in farm, otherwise than with the consent of the Commanding Officer; and upon the requisition of such officer, any license which has been granted, either by the Collector or by a farmer, within such limits or distance, shall be immediately withdrawn.

Mode of making arrest or search within military cantonments.

81. In all other respects the provisions of this Act shall have effect within such limits and distance as aforesaid.

Repealed by Act XIII of 1889.

Proviso to this section.

PART X.

Miscellaneous.

Section 11 of Act IV (B C.) of 1881.

Power to exempt exciseable articles from provisions of Act.

82. *The Local Government may, by notification of the* Calcutta Gazette, *within any specified tract of country, exempt any exciseable article or foreign exciseable article from all or any of the provisions of this Act, and may, from time to time, by a like notification, cancel such exemption.*

83. An appeal shall lie to the Commissioner against every order of a Collector under this Act, if presented to the Commissioner, or to the Collector for transmission to the Commissioner, within thirty days from the date of the order appealed against.

Appeals.

An appeal shall lie to the Board against every order of a Commissioner under this Act, if presented to the Board within sixty days from the date of the order appealed against.

Provided that it shall be discretional with the Board to receive appeals direct from orders passed by a Collector.

84. Notwithstanding anything contained in this or in any other Act, the Local Government may, with the sanction of the Governor-General in Council, assign to the Corporation of the Town of Calcutta, or to any other Municipality, such functions and powers as it shall think fit in respect to the granting, withholding, and withdrawal of licenses for the sale of exciseable articles (being functions and powers which, but for such assignment, might legally be exercised by any officer of Government), to be exercised by such Corporation or by such Municipality within the limits of their respective jurisdictions under such conditions and subject to such rules as the Local Government may impose; and the Local Government may at any time withdraw and revoke any functions and powers which it has assigned under this section.

Local Government may assign to any Municipality the granting of licenses.

Provided that such functions and powers shall not be assigned as aforesaid without the consent of the said Corporation or the Municipality concerned:

Provided also that no such conditions or rules shall be imposed by the Local Government after such assignment has taken place without the consent of the said Corporation or the Municipality concerned.

85. Nothing contained in this Act shall be held to affect the provisions of Act XXII of 1864 (*an Act to make provision for the Administration of Military Cantonments*) or of the Sea Customs Act, 1878, or of Bengal Acts II and IV of 1866.

Saving of Cantonment Act and Sea Customs Act.

SCHEDULE.

(*See Section* 3.)

PART I.—ACTS OF THE GOVERNOR-GENERAL IN COUNCIL.

Number and year.	Subject.	Extent of repeal.
Act XI of 1849 ...	For securing the abkaree revenue of Calcutta.	So much as has not been repealed.
Act XXI of 1856 ...	To consolidate and amend the abkaree law in Bengal.	So much as has not been repealed.

PART II.—ACTS OF THE LIEUTENANT-GOVERNOR OF BENGAL IN COUNCIL.

Number and year.	Subject.	Extent of repeal.
Act III of 1873 ...	To amend Act XI of 1849 and Act XXI of 1856.	The whole.
Act I of 1874 ...	To amend Act XXI of 1856 and Bengal Act II of 1866.	So far as it relates to Act XXI of 1856
Act II of 1876 ...	To amend Act XI of 1849, Act XXI of 1856, and Bengal Act IV of 1866.	So much as has not been repealed, except section 12.

ACT No. IV OF 1881.

PASSED BY THE LIEUTENANT-GOVERNOR OF BENGAL IN COUNCIL.

(*Received the assent of the Lieutenant-Governor on the 9th April* 1881, *and of the Governor-General on the 23rd May* 1881.)

An Act to amend "The Bengal Excise Act, 1878."

WHEREAS it is expedient to amend "The Bengal Excise Act, 1878": It is enacted as follows:—

Preamble.

Short title, construction, and commencement of Act.

1. This Act may be called "The Bengal Excise Act Amendment Act, 1881."

It shall be read with, and taken as part of "The Bengal Excise Act, 1878," and it shall come into force from the date on which it may be published* in the *Calcutta Gazette* with the assent of the Governor-General.

* See *Calcutta Gazette*, Part III of 8th June 1881, page 24.

Sections 2 *to* 11 *inclusive have been inserted in the sections of Act VII* (*B.C.*) *of* 1878 *to which they refer.*

ACT No. I OF 1883.

PASSED BY THE LIEUTENANT-GOVERNOR OF BENGAL IN COUNCIL.

(*Received the assent of the Lieutenant-Governor on the 22nd January 1883, and of the Governor-General on the 23rd February* 1883.)

An Act to amend "The Bengal Excise Act, 1878."

Preamble. WHEREAS it is expedient to amend "The Bengal Excise Act, 1878:" It is enacted as follows:—

Construction of Act. I. This Act shall be read with and taken as part of "The Bengal Excise Act, 1878," as amended by Bengal Act IV of 1881.

Sections 2 *to* 12 *inclusive have been inserted in the sections of Act VII* (*B.C.*) *of* 1878 *to which they refer.*

Commencement of Act. 13. This Act shall come into force from the date on which it may be published* in the *Calcutta Gazette* with the assent of the Governor-General.

* See *Calcutta Gazette*, Part III of 14th March 1883, page 1.

RULES MADE BY THE BOARD UNDER THE BENGAL EXCISE ACT.

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RULES MADE BY THE BOARD UNDER THE BENGAL EXCISE ACT.

SECTION I.—PRELIMINARY.

Sources of revenue.

1. THE following articles constitute the sources from which the excise revenue is derived :—

(*a*) Imported spirituous and fermented liquors.

(*b*) Spirituous and fermented liquors manufactured in this country according to the English method, the former *commonly called "country rum."

(*c*) Country spirit, *i.e.*, any spirit made by the native process of distillation, *commonly called "country spirit," "country made spirit" or "doasta."

(*d*) Fermented liquors manufactured after the European or native process, including beer, tari, pachwai, and the like.

(*e*) Fresh târi.

(*f*) Ganja and preparations from the hemp plant, including charas, siddhi or bhang, and majum.

(*g*) Opium and its preparations, such as madak and chandu (*see* Part I, consisting of Act I of 1878 and separate rules issued under it).

Modes of taxation.

2. There are five different modes of taxation, viz. by—

(1) wholesale license fees ;

(2) retail license fees ;

(3) a duty or tax on the actual quantity of the article passing into consumption ;

(4) a tax on each still set up in a public distillery ;

(5) the licensing of out-stills.

Wholesale license fee.

3. A wholesale license fee is leviable in every district on—

(*a*) imported spirituous and fermented liquors ... ...

(*b*) spirituous and fermented liquors manufactured in this country according to the English method

} At the fixed rate of Rs. 50 annually.

Retail license fee.
Auction system.
Fixed license fee system.

4. A retail license fee is leviable on all the articles mentioned and in every district, including Calcutta. The fee varies according to circumstances, and is regulated by the rules which the Board may prescribe. There are two methods for imposing license fees, (1) by putting up the license to auction to the highest bidder, and (2) by fixing the fee according to the character of the locality, its population and other particulars. The first method is termed the "auction system," the second is known as the "fixed license fee system."

Fixed duty system.

5. The third mode of taxation, viz. the levy of duty on the quantity of spirit, liquor, or drug which passes into consumption, is called the "fixed duty system," and is applicable to spirituous and fermented liquors, whether

imported or manufactured in this country according to the English method; to country spirits, ganja, siddhi or bhang, and charas. This tax is levied in addition to the license fee. In the case of imported spirits and liquors the tax is regulated by the Indian Tariff Act, XI of 1882, as* amended by Act IX of 1885, Act II of 1887, and Act XII of 1890, and is levied by the Customs authorities at the Custom-house. The fixed duty on spirit and liquor manufactured in this country is payable to the excise authorities. Under* article 2, schedule II (import tariff) of the amended Act XI of 1882, the duty on imported spirit is Rs. 6 per gallon London-proof. By* section 18 of Act VII (B.C.) of 1878, as amended by Act IX of 1885 the local Government may, from time to time, fix the duty of excise leviable on spirit manufactured in all or any of the distilleries situate in the territories under its administration. In accordance with this authority the duty on spirits manufactured in this country is changed from time to time. A table is given in Appendix B showing the rates at which duty is now levied by order of Government.

* B. C. O., 8 of June 1887.

6. The fourth mode of taxation consists in the monthly levy of a distillery fee from the distillers of country spirits on each gallon of liquor distilled, without reference to its strength, within the Government distillery. The fee is taken as payment for the use of the premises.

Distillery fee.

7. The fifth mode of taxation is by the licensing of outstills. A license is granted on the payment of a certain monthly fee for the establishment of a private still and the sale of its produce. The amount of the fee is sometimes fixed by the Collector; but it is usual to sell the right of establishing an outstill to the highest bidder above a fixed minimum fee under the auction system.

Outstills.

8. Licenses for the retail sale of tari, pachwai, siddhi or bhang, charas, ganja and majum, are granted to the highest bidder at auction. A minimum fee having been first fixed for each shop by the Collector, no duty besides the license fee is payable on any of these articles except on siddhi or bhang, charas, and ganja. As regards these articles the system thus described is called the "monthly tax system."

Monthly tax system.

† B. C. O., 8 of June 1887.

Weights and measures.

9. †The following tables of English and Indian weights and measures are to be observed:—

(1) English liquid measure—

2	Pints	=	one quart.
4	Quarts or 6 reputed quart bottles	=	one imperial gallon.

(2) Indian liquid and dry measure—

	A rupee weight or 180 grains English Troy weight ...	=	one tolah.
5	Sikkis or quarter rupees ...	=	one kancha.
5	Tolahs or 4 kanchas ...	=	one chittack.
4	Chittacks	=	one powah.
4	Powahs	=	one seer.
5	Seers	=	one pusseree.
8	Pusserees or 40 seers ...	=	one maund.

(3) One imperial gallon—

= 10 lbs. avoirdupois weight.
= 4·861 seers.

One imperial gallon may be held to contain—

(*a*) Four seers mohwa or other bulky materials occupying more space.
(*b*) Five seers of water.
(*c*) Four seers of pure spirits (*i.e.* alcohol).
(*d*) Four and-a-half seers of proof spirit (*i.e.*, 50·76 parts water and 49·24 parts alcohol).

Limits of retail sale.

10. A vendor holding a license under section 13, Act VII (B.C.) of 1878, is authorized to sell the undermentioned exciseable articles up to the limits given against them. Any licensed vendor who is found to sell in excess of the limits so fixed under section 15 of the Act without holding at the same time a wholesale license will render himself liable to the penalties laid down in section 60 :—

Distillery Spirits.	
In Darjeeling, Julpigori, Pooree and portions of the districts of Hooghly, Bhagulpore, Purneah, Mozufferpore, Durbhanga and Champarun bordering on foreign territory...	One reputed quart bottle.
In all other districts	Twelve reputed quart bottles.
Rum.	
In all districts	Twelve reputed quart bottles.
Outstill liquor.	
In Hazaribagh	Three reputed quart bottles.
In Dinapore Cantonment of the district of Patna	One reputed quart bottle.
In all other districts	Six reputed quart bottles.
Imported liquor.	
In all districts	Twelve reputed quart bottles.
Târi.	
Within a distance of four miles from the Cantonment of Dinapore in the district of Patna	Four seers undiluted.
In all other districts on passes from licensed vendors	Twelve seers undiluted.
Ditto ditto without passes...	Four seers undiluted.
* *Pachwai.*	
In all districts	Four seers undiluted.

SECTION II.—RULES APPLICABLE GENERALLY.

Object of excise administration.

1. The object of the excise administration is to raise a revenue for Government by taxing the sale of spirituous liquors and drugs, in order to discourage intemperance, as far as it is possible to do so without interfering with the ordinary requirements of those classes of the

* *N. B.*—For exceptions in favour of aboriginal tribes, *see* clauses 11 and 12, section xviii, post.

people who are in the habit of using the articles thus taxed. For, if the difficulty of procuring them is increased beyond a certain limit, experience shows that their consumption is not checked, but their illicit preparation and distribution is resorted to.

System of management. Duty of Collector and of Deputy Collector in charge of excise.

2. The Collector of each district is primarily responsible for the management of the excise of the district. At each sudder station, a Deputy Collector is placed in immediate charge of all the administrative details of the Excise Department, who is styled the Sudder Excise Deputy Collector. All orders issued by the Collector will pass through the Deputy Collector's hands, and all orders issued by the Deputy Collector will have the force of orders from the Collector, unless it is expressly stated to the contrary. The Excise Deputy Collector will work in personal consultation with the Collector, and official correspondence by letter between these two officers is strictly prohibited. The excise clerks and native officers of the Collector's establishment will be employed by the Deputy Collector under the Collector's general control.

Duty of Sub-divisional Officer.

3. The officer in charge of a sub-division will correspond with the Sudder Excise Deputy Collector on excise matters. Instructions issuing from the Sudder Excise Deputy Collector are to be understood to be the Collector's orders, but it is open to a Sub-divisional Office to represent directly to the Collector any matter that seems to call for his special attention. A Sub-divisional Officer should inspect the sudder distillery or spirit depôt at the head-quarters of his sub-division once a week, and should take an intelligent interest in excise matters throughout the sub-division. But there is no occasion for the Sub-divisional Officer to examine the daily returns sent by the Excise Officers to the Sudder Deputy Collector.

* B. C. O., 8 of July 1889.

Inspection of a district and a sub-divisional excise office.

4. *Every district office is to be inspected by the Collector not less than twice a year, and on each occasion an inspection report in the form No. 1 (Return XVI "Board's Rules, 1888"), given in Appendix A should be submitted to the Commissioner of Excise. The reports will be due to him by the 1st July and 1st January of each calendar year.

† B. C. O., 13 of January 1891.

The† excise department of a sub-divisional office should be inspected by a Collector as part of his regular inspection of a sub-division and by an Excise Deputy Collector quarterly, or often, if the sub-division is situated on a line of Railway, or is otherwise easy of access. The report of the inspection should be submitted to the Commissioner by the Collector and to the Collector by the Excise Deputy Collector in Form No. 2 given in Appendix A.

Preventive duties of Excise Darogah and Mohurir.

5. In districts where no special excise detective establishment exists, the Superintendent or Deputy Superintendent of a Sudder distillery should from time to time be deputed secretly, under the instructions of the Excise Deputy Collector to search for illicit distillation and for offenders against the excise laws. Where a special detective establishment is appointed, it will not ordinarily be necessary to employ the officers of the Sudder distillery system for any other duties than those

lector by the Excise Deputy Collector." 6-6-99.

"In districts where the Sadar distillery system is in force, it will not ordinarily be necessary to employ the Superintendents, Deputy Superintendents and clerks of distilleries and the depôt clerks for any other duties than those appertaining to their distilleries and depôts, but when such duties do not occupy their whole time, it is competent to the Collector, with the permission of the Commissioner of Excise, to utilize their services for preventive and detective purposes within a distance of not more than five miles from their head-quarters. When any of the above-mentioned officers is so employed, he should be appointed an Excise Officer under section 34 of the Excise Act [VII (B.C.) of 1878]." 9-3-99.

7v "A Deputy Inspector." 10-8-92.

7v "Deputy Inspectors." 10-8-92.

which belong to their distilleries, but it is competent to the Sudder Excise Deputy Collector, with the permission of the Collector in special cases, or under exceptional circumstances, to utilize the services of the Distillery Officers for the above purposes.

Special detectives.

6. Officers of the special excise detective department will be employed under the direct orders of the sudder Excise Deputy Collector, acting under the general control of the Collector of the district, and subject to the orders issued from time to time by the Commissioner of Excise and the Board of Revenue for their guidance.

Permission of the Magistrates to be applied for conducting prosecutions.

7. *When the permission of a Magistrate is applied for by an ~~Excise Inspector~~ or Sub-Inspector under section 495 of the Code of Criminal Procedure, to conduct the prosecution in cases under the excise and opium laws, it has been ordered by Government that such permission, save in cases where there appear to be very strong grounds for refusing it, should be given. Before applying for permission to conduct the prosecution in such cases, ~~Excise Inspectors~~ and Sub-Inspectors must take the orders of the District Officer, and it will be the duty of the latter to discriminate in what cases it is desirable that the prosecution should be conducted by them. *B. C. O., 3 of June 1884.

Arrangements as a general rule to be annual.

8. Unless otherwise specified in these rules, or specially ordered by the Board, all excise licenses should be granted annually, to take effect from 1st April, the commencement of the official year. Licenses granted at other periods of the year are to remain in force only to the end of the year.

Annual settlements. Sites of shops.

9. The settlements of all excise licenses should be made in March for the ensuing year. In December, the Collector should decide on the number and sites of the retail shops to be licensed during the ensuing official year. He should notify to the Municipal Commissioners the sites selected for liquor shops within municipal limits, and should the Commissioners object to any of them, he should carefully consider their objections, and if he does not agree with them, should refer the matter to the Commissioner of Excise for decision, pending which he should not allow any shop to be opened on a site objected to. He should refer to the Magistrate and, where there is a cantonment, to the officer commanding the station, with a view to ascertain if there is any objection to any new site where it is proposed to open a new shop. No inquiry is needed as to the sites of old shops, unless the experience of the past year should have suggested doubts as to the advisability of renewing a license. No liquor shop should ordinarily be in a bazar or at the entrance to a bazar, nor near a bathing ghat or place of public resort, school, hospital, place of worship, factory, the interior of a village, the side of a road leading to a bathing ghat or a place of water-supply. In some districts the side of a main road or a village inhabited by aborginies of known drinking habits should also be avoided. A liquor shop should not be inaccessible to persons requiring liquor, but it should not be in such a situation as to obtrude itself on the attention of the public, or to render persons passing by subject to annoyance from persons drinking. No outstill should be sanctioned unless there is a *bonâ fide* local demand for

it ascertained by enquiry and proved by the desire of an individual to open it. Local opinion as to the sites of liquor shops should be consulted as far as possible.

† B. C. O., 8 of July 1889.

List of shops.

10. †The list as finally determined should be kept in the Collector's office in the detailed forms 3 and 3*a* given in Appendix A, and a copy of it should be submitted to the Commissioner of Excise before the 15th January. After the list has received his approval, it will not be competent to the police authorities, save in special and exceptional cases, to object to the sites. After the settlement proposals are sanctioned by the Commissioner, no change of site will be made without his sanction. An abstract list of shops (in duplicate) should also be submitted to the Commissioner of Excise in Form 4 Appendix A, who will submit to the Board for orders a copy of this list and an abstract of the detailed list in Forms 5 and 5*a*, Appendix A, with his opinion on the Collector's recommendations. In submitting these lists the Collector should state on what dates the auction sales for the settlement of excise shops are to be held in his district, and whether such dates have been fixed in consultation with the neighbouring district officers.

Definition of site of a shop.

11. When the site of a shop is put up to auction, it includes the space within a certain radius from the particular shop or house which is actually entered and named in the auction list.

Site how fixed.

12. The site of a shop is fixed by the Collector and approved by the Magistrate and confirmed by the Board before the auction takes place. After* the settlement proposals are sanctioned by the Board under clause 10, changes of sites will rest with the Commissioner of Excise subject to appeal to the Board. After the auction has been held, a further reference to the Magistrate is required by the orders of Government as to the character of the person to whom the license is assigned. If the license-holder is a new applicant for a shop, the Magistrate should be asked if he knows anything against him. If his license is merely a renewal, no inquiry is ordinarily necessary It is, however, open to the Magistrate to bring to notice any case in which the holder of a license appears to him to be unsuitable. The Magistrate will doubtless exercise this interference with due caution, reporting only such cases as may have been the subject of magisterial enquiry, or have fallen under his own personal knowledge or that of his subordinate responsible Police Officers. It is not desirable that objections should be raised to the holder of a license merely on the report of a subordinate Police Officer, and without a *proper* enquiry by the district head of the police or his assistant.

B. C O., 8 of July 1889.

Special Rules for Calcutta.

13. In Calcutta the following special rules apply:—

(i) A certificate from the Commissioner of Police, as prescribed by section 36, Act IV (B.C.) of 1866, is required before a license can be finally granted and issued bythe Excise Superintendent.

(ii) Under the auction system the auction purchaser should apply to the Commissioner of Police for the certificate equired after the auction has been held.

Insert the following clause after clause 10, Section II, page 104 :—

"10A.—The following modification of the preceding rule is allowed in respect of *tari* shops :—

(*a*) One copy of the detailed list in Form 3A shall be prepared and kept for use in the District Office, in respect of *tari* shops of all values proposed for

(iii) Under the fixed license fee system the application to open a shop or hotel should be made in the first instance to the Excise Superintendent, who, if he approves of the application, will endorse a certificate to that effect thereon and the applicant shall then apply to the Commissioner of Police for the grant of the certificate required by section 36, Act IV (B.C.) of 1866.

(iv) By* the word "site" is meant the spot on which a shop stands or is to be established. The Excise Superintendent is the lawful authority, under the control of the Commissioner and the Board, to determine the site of each shop which is to be licensed. Under the orders of Government the Excise Superintendent is required to consult the Commissioner of Police to ascertain if there is any objection to any new site proposed for a shop. No new site shall be let by auction or otherwise, till it is approved by both the Commissioner of Police and the Excise Superintendent, subject to a reference to the Commissioner of Excise in case of disagreement. If the Commissioner of Excise differs in opinion with the Commissioner of Police, the question shall be referred for the orders of the Board of Revenue.

* B. C. O. 7 of June 1888.

(v) No shop shall be opened on a new site unless a notification shall have been affixed, at the least 15 days before the grant of the license, at the police-station and in some conspicuous place on or near the proposed site. The notification shall state, for the information of the public, that it is proposed to open a shop (specifying the kind of shop) on the site in question; and the Superintendent shall carefully consider all objections urged by the inhabitants against the opening of such shop, in communication with the Commissioner of Police, and in the event of a difference of opinion shall refer the matter through the Commissioner of Excise for the decision of the Board of Revenue.

(vi) The Commissioner of Police shall forward to the Commissioner of Excise half-yearly a list of sites on which it is considered objectionable that shops should be retained.

(vii) No license shall be renewed for any shop on a site included in the said list, except under the special authority of the Board subject to the provisions of rule (iv.)

(viii) A hotel or shop must be opened in the name of the licensee only, and no licensee shall be allowed to transfer or sublet his license without the consent of the Excise Department, which shall be given only in accordance with the provisions of rules (i) to (iii).

14. Except† in districts where minimum prices have been prescribed by the Board, no attempt should be made to regulate the price at which spirits, liquors, or drugs are supplied by the producer or wholesale dealer to the retail vendor, or by the retail vendor to the consumer.

Excise Officer not to interfere with selling price.

† B. C. O. 4 of May 1888.

15. All old licenses should be called in at the end of the year. No new license should be granted to a previous license-holder until he has returned his time-expired or cancelled license to the Collector or satisfied the Collector that he cannot do so. If a license-holder does not surrender his expired license, special notice should be given to the magisterial authorities to prevent the sale of any exciseable article by such person.

Time-expired licenses.

Note.—A previous license-holder on obtaining a new license must forthwith surrender his old license, the fact of his holding a license for the current year being noted on his new license which will run as usual from the commencement (1st April) of the ensuing year. No note will be necessary in the case of a new license-holder.

16. A license is not transferable, and the holder of a license is prohibited from subletting his shop. A breach of this rule shall be punished with cancelment of the license and forfeiture of any advance made under it, and the shop shall be resettled in such manner as the Collector thinks fit. Benami* transactions must not be permitted. Licenses should be granted only to *bonâ fide* vendors. On† the death of the holder of any license the district officer may renew the license on the same terms, to the son, or other representative of the deceased, without calling for any deposit beyond the two months' fees deposited in advance at the time of the settlement. The district officer will be responsible for seeing that the person in whose favour the license is renewed is a fit person to hold it, and that any arrears (in the way of tax) due from the deceased licensee are recovered before the license is so renewed.

Licenses not transferable.

* B. C. O., 13 of March 1886.

† B. C. O., 9 of December 1889.

17. The Collector, Excise Deputy Collector, or Sub-divisional Officer by whom the excise settlement is made, is required to deliver each license to the person entitled to receive it, after satisfying himself that the amount of license fee payable in advance has been duly paid.

License to be given to the licensee by the Excise Settlement Officer.

A fee of Rs. 2 (two) should be levied for the issue of a duplicate license. The amount should be credited under the head of Miscellaneous Excise Revenue.

18. Printed forms of licenses and of receipts for license fees will be supplied to Collectors [forms Nos. 6 (old No. 1) *et seq*, Appendix A]. The forms will be bound up in books, with counterfoils, and with the pages numbered, and can be obtained on indent from the Superintendent of Stationery.

Forms of license.

19. Combined licenses to sell country spirits, country rum, or imported liquors may be taken out by the same person for one and the same shop, or separate shops subject to the approval of the Commissioner of Excise.

Combined licenses.

20. A vendor may not throw up his license at the close of the year, unless he gives the notice prescribed by section 27, Act VII (B.C.) of 1878. Under the same section, a license, although not formally renewed at the beginning of a new year, remains in force if it is not recalled by the Collector.

Licenses to remain in force till given up or withdrawn.

21. Except as provided in clause 19, only one shop may be carried on under one license, and each license must have a distinct number on the Register No. 7 (49 "Board's Rules 1888"). Dependent shops, unregistered, are not allowed.

License covers one shop only.

"A form of the combined license is given in Appendix A, bearing No. 138." 1-10-91.

23 ✓ "7A and 7B." 14-4-92.

"When the shop closed is held on the fixed duty system, the Excise Officer will give a certificate of the time of closure, and compensation will be fixed by the Collector with reference to the average daily sales of the shop and the net profit per gallon. The difference between the market price at which the spirits are sold to the consumer, and the cost price including duty as well as contingent expenses at the rate of $6\frac{1}{4}$ per cent. of the sale-proceeds, but excluding the license-fee, may be taken to be the vendor's profit on each gallon sold. For instance, if the sale-proceeds are Rs. 16 and price paid to distiller is Rs. 2, duty Rs. 4 and contingent expenses Re. 1, the net profit will be $16-(2+4+1)=$Rs. 9."

11-2-95.

Jurisdiction.

22. A Collector must be guided by the definition of a "Collectorate" in section 3, Act VI of 1853, in determining his excise jurisdiction. A Collector is not authorized to license shops in isolated villages within the jurisdiction of another Collector, because they form part of an estate paying revenue into his own treasury.

Registers of licenses.

23. The Collector shall keep a Register No. 7 (old No. 49) Appendix A, of all licenses granted by him for the year, as* well as a separate Register No. 8 (old No. 49A), Appendix A, of all temporary licenses. There is to be a separate register for each different kind of license.

* B. C. O., 18 of September 1888.

Information to Magistrate.

24. Information is to be sent to the Magistrate whenever an excise shop is opened or closed.

March of European or native troops.

25. Every distillery and shop for the vend of spirituous liquors on, or adjacent to, the line of march must be closed while European troops are passing or are encamped in the vicinity, and may be closed during the passage of native troops on the requisition of the officer in command.

Darogah to close each shop.

26. The Excise Officer, on receiving intimation of the approach of European troops, is to depute a subordinate to close each shop, from the time the advance guard approaches till the rear guard has passed onwards a full mile; he will report to his superior when each shop was closed and when re-opened.

Collector to warn Excise Officer.

27. The Collector, on receiving intimation of the march of European troops, is to give timely information to the Excise Officer, who will be held responsible for the due observance of these rules.

Civil Officers to enforce closure.

28. The Civil Officer accompanying European troops is to see that these rules are carried out, and may apply to the Commanding Officer for a guard to enforce them, if necessary.

Compensation for closure of a monthly tax shop;

29. When the shop closed is licensed on the outstill system or on the monthly tax system, the Excise Officer is to give a certificate to the vendor, and calculate the compensation due to him at the monthly rate specified in the license, *plus* 10 per cent. for loss of profits; for instance, if a shop paying 30 rupees a month is closed for five days in a month of thirty days, the vendor will be entitled to a compensation of 5 rupees 8 annas; but if the shop is closed for the same number of days in a month of twenty-eight days, the compensation will be 5 rupees 14 annas and 3 pies. No compensation is to be allowed for any day on which a shop may have been closed for less than six hours between sunrise and sunset. When it has been closed for more than six such hours compensation shall be allowed for the whole day.

and on the fixed duty system.

30. When the shop closed is held on the fixed duty system, the Excise Officer will give a certificate of the time of closure, and compensation will be fixed by the Collector with reference to the average daily sales of the shop and daily incidence of the license fee. The difference between the average cost of manufacture and the market price at which the spirits are sold to the consumer, *minus* the duty and 10 per cent. as contingent expenses, may be taken to be the vendor's profit on each gallon sold.

30 **31.** Compensation for closing shops is not to be treated in account as a deduction from the amount of tax payable by holders of licenses, but the sum is to be paid to the party entitled to it, and charged in the public accounts as a payment.* Compensation will be granted by District Officers under the orders of the Commissioner of Excise.

How to be shown in account.

* B. C. O., 4 of February 1891.

31 **32.** Whenever a license is recalled or cancelled under section 29, Act VII (B.C) of 1878, for default of payment of the license fee, or for breach of any condition of the license, or in consequence of the holder being convicted of a non-bailable* criminal offence, it is not necessary for the Collector to give any notice of such withdrawal, and the licensee is not entitled to any compensation in consequence of such withdrawal, nor to receive back any portion of the license fee which he may have paid in advance.

Recall or cancellation of license.

* B. C. O., 3 of October 1890.

32 **33.** The Collector should submit to the Commissioner of Excise a report in duplicate on the result of each year's settlement of excise shops of every description in his district, under whatever system they may be settled, as compared with the preceding year. The report should be sent in time to reach the Commissioner before the 15th† April, and should be in Form No. 9 given in Appendix A. A duplicate copy of the report should be submitted by the Commissioner to the Board, and no settlements should be finally made till the Board's orders have been passed on it +

Report of result of yearly settlements.

† B. C. O., 6 of November 1888.

SECTION III.—RULES APPLICABLE TO THE AUCTION SYSTEM.

1. Under Act VII (B.C.) of 1878 the Board are empowered to levy and fix a license fee payable in advance, and to make it a condition of a license that if the fee is not paid in the manner provided by the terms of the license, such license shall be cancelled, and the fee already paid forfeited. The amount of monthly license fee payable is determined by competition at public auction, held at stated periods, subject to conditions duly advertised, the most important of which is that the Collector binds himself not to issue a license in the course of the year under settlement, save under rare and exceptional circumstances, for any shop other than those specified in the list exhibited at the time of sale, and also for public inspection at the Collectorate some days before the sale. A person intending to purchase has thus the means of forming an estimate of the amount of competition he may expect in carrying on his business. The next chief feature in the system, which is solely in the interest of Government, is that, beside the payment of a month's fee on the date on which the license commences, an advance of two months' fees is required, in order to guard against loss during the time the shop may remain closed and the license be undisposed of in the event of the sudden resignation of a license. The Collector does not bind himself to accept the highest bid —a condition framed in the interest of the old licensees, whose offers the Collector is thus enabled to accept in preference even to higher bidders. The condition is also intended to prevent fraud and combination, and to act as a check on fictitious or speculative bidders.

General description of auction system.

"A daily report of the progress of settlements should also be submitted to the Commissioner of Excise in form No. 9A given in Appendix A." 2-7-95.

The auction system is in force in Calcutta, the Suburbs, Howrah and Bally as regards every exciseable article except imported liquors and fresh tari. In other parts of the Lower Provinces it is in force except for the sale of imported liquors and tari. Hotel, Bar, Restaurant, Steamer and Railway Refreshment-room licenses are not, however, put up to auction. 14-2-93.

The auction system is in force in Calcutta, the Suburbs, Howrah, and Bally as regards every excisable article, except imported liquors and fresh tari. In other parts of the Lower Provinces the system does not extend to licenses for the sale of fresh tari, but it extends to the letting of general retail licenses for the sale of imported liquor, subject to the exception laid down in clause 35 of this section, and to the sale of fermented tari and pachwai, subject to the exceptions laid down in section XVIII, clauses 5(*a*) and 5(*b*). 3-4-96.

The auction system is in force in Calcutta, the Suburbs, Howrah, and Bally as regards every exciseable article except imported liquors and fresh tari. In other parts of the Lower Provinces the system does not extend to licenses for the sale of tari, both fresh and fermented, and it extends to the letting of general retail licenses for the sale of imported liquor subject to the exception laid down in clause 35 of this section, and to pachwai subject to the exception laid down in section XVIII, clause 5(*b*).

12-5-95.

2. The auction system is in force in Calcutta and the Suburbs as regards every exciseable article. Elsewhere, it is in force as regards every exciseable article but fresh tári.

Where in force.

3. The term of the license is ordinarily one year, but* by the direction of the Board, under section 27 of Act VII (B.C.) of 1878, settlements may be made for any other period, such as, for three years. But the grant of a triennial license in any district or part of a district in which the rate* of Rs. 5 per gallon, London-proof, is not levied, does not in any way bind the Government not to raise the duty during the currency of the licenses, and the licensee is not entitled to claim abatement or compensation on the ground of loss of profits in consequence of an increase in the rate of duty.

Term of license.

* B. C. O., 8 of May 1887.

4. If, however, during the term of a triennial license the duty on country spirit should be raised, it will be optional with the licensee to relinquish his license; also in the event of the duty being lowered, the Collector will be authorized to cancel such licenses as he may think proper. But such relinquishment or cancellation of license shall not subject the licensee to any forfeiture of his advance.

Proviso.

5. After the number of shops has been fixed and settled in any district in the manner directed in clause 9, section II of these rules, no new shop of the same class in excess of that number is to be opened during the year, but the Collector may establish temporary shops at fairs or *melas* when he thinks that the nearest shop to such fair or *mela* will not provide for the wants of the people attending it. Provided that, when no objection is raised by any other licensee, the site of a shop may be changed during the year with the sanction of the Commissioner of Excise.

New shop not to be opened during the year. Exception.

6. In districts in which triennial licenses may be granted, it is not intended to open any other shop during the term of the license, but the Collector does not absolutely bind himself in this respect. On special cause shown, and with the sanction of the Board in each case, the number of shops may be increased. Provided that, whenever a new shop may be opened, it will be optional to any holder of a license for the sale of liquors or drugs similar to those to be sold in the new shop, if his shop be within a mile of the new shop, to surrender his license, without forfeiting his advance, when the Collector will resettle the shop by auction or otherwise.

Exception in mofussil.

7. In Calcutta, as a general rule, it is not intended to open any shops in addition to those previously determined upon and duly notified to the public; but on special cause being shown, and with the permission of the Board, the number of shops may be increased; provided that whenever a new shop may be opened it will be optional to any holder of a license for the sale of liquors or drugs similar to those to be sold in the new shop, if his shop be within a quarter of a mile of the new shop, to surrender his license without forfeiting his advance, when the Collector will resettle the shop by auction or otherwise.

Exception in Calcutta.

8. The list of shops to be sold is to be kept open for general inspection at the Collectorate at least a fortnight before the date fixed for the sale, and is also to be appended to the notification of sale by auction.

List of shops open for inspection.

9. This notification should be prepared in form No. 10 (old No. 2), given in Appendix A, and should be published in English and in the vernacular of the district at least a fortnight before the date fixed by the Collector for holding the auction, which will ordinarily be in the beginning of March each year. A copy of the notification should be posted at the Collectorate, at the sub-divisional offices, at each public distillery, and other appropriate places under the Collector's orders.

Notification.

10. In addition to the above notification of sale, a special notice should be exhibited outside the building in which the auction will be held, announcing that, subject to the notified conditions of sale, any person who chooses may bid without payment of any fee whatsoever for admission to the sale-room. At the time of sale the officer conducting the proceedings should enquire if any person present has been required to pay any fee beforehand, and should explain that such payment is forbidden, and that nothing is gained by it.

Special notice.

11. The* annual excise settlements are to be arranged and made by the Collector or the Sudder Excise Deputy Collector, assisted by the Sub-divisional Officers, ordinarily at the Sudder station of each district, but in any special case, as in that of a sub-division situated at a long distance or separated by a large river from the Sudder station, or when considered desirable on other grounds, the Collector may, with the previous sanction of the Commissioner of Excise, authorize a Sub-divisional Officer to make the annual settlements of his sub-divisional excise shops at the headquarters of his sub-division.

* B. C. O., 3 of July 1886.

Annual excise settlements.

12. The dates of the annual settlements or auction sales (*see* clause 9) are to be fixed in communication with the Sub-divisional Officers, and fifteen days' previous notice of such dates must be given to all the abkars and intending bidders in the district as well as in the neighbouring districts.

Dates of annual settlements.

13. On the dates so fixed, the Sub-divisional Officers are to arrange to attend at such sales for the purpose of assisting the Collector, or the Sudder Excise Deputy Collector who may be conducting the sales, to secure proper license fees for the excise shops of their respective sub-divisions. The Collector will, however, have power to dispense with the attendance of any Sub-divisional Officer on any special grounds, and no sale need be postponed on the ground of the absence of the Sub-divisional Officer unless the Collector thinks fit to do so.

Sub-divisional Officers to attend at sales.

14. The Collector or the Sudder Excise Deputy Collector should, as a rule, preside at the annual auction sales; but the Collector may, with the sanction of the Commissioner of Excise, previously obtained, depute any other officer to preside.

The Collector or the Sudder Excise Deputy Collector to preside at the annual auction sales

"The list will be prepared for outstills in Form No. 3, omitting column 15, and for licenses other than outstills, in Form No. 3A, omitting column 10 (Appendix A, page 186)." 16-3-99.

"The Collector will put up a license to auction at any price at his discretion. In the event of the reserved price sanctioned by the Board not being reached in any particular case, the Collector will report the circumstances, with an explanation, to the Commissioner of Excise for orders. The same procedure will be observed in the case of the re-settlement during the year of all cancelled or abandoned excise licenses." 16-3-99.

15. In the case of any difference of opinion between, on the one hand, the officer presiding at the auction sales, whether the Sudder Excise Deputy Collector or other officer deputed by the Collector, and on the other hand a Sub-divisional Officer, as to the acceptance of a bid for any shop or other material point, the matter must be referred to the Collector.

In case of difference of opinion the matter to be referred to the Collector.

16. The presiding officer must be on his guard against the combination of bidders at the sale. With a view to ensuring healthy competition, and to prevent prices being forced down by a few wealthy monopolists, all legitimate means must be taken to ensure the attendance at these sales of bidders from outside of a class willing to take and hold excise shops. This duty is one more especially devolving on the Excise Deputy Collectors and the officers of the department.

The presiding officer to guard against combination of bidders.

17. All settlements made by any officer subordinate to the Collector require the latter's sanction.

Settlements made by an officer subordinate to the Collector require the Collector's sanction.

18. The Collector, or other officer holding the sale, will inform the bidders that what is sold at auction is a right to open a shop at a fixed site or at some locality in its immediate vicinity, being within a certain distance from it, to be mentioned by the Collector at the auction, as the maximum distance from such site within which it will be permitted to open a shop.

Should carefully define what is meant by the site offered for sale.

19. The Collector, or other officer holding the sale, should be careful to avoid vagueness of description of locality. He should expressly specify that the auction-purchaser will be bound within a measured distance from some fixed spot, or within a particular tract, the boundaries of which should be so described as to leave no possible room for misapprehension.

Should carefully avoid vagueness of description of locality.

20. In case of combination, or for any other cause, the Collector may transfer, before settlement, any shop from the locality specified to some other locality in the neighbourhood.

Combination.

21. The Collector will put up a shop to auction at an upset price approved by the Board (see clause 9, section II). In *the event of the upset price not being accepted in a particular case, the Collector will report the circumstance with an explanation to the Commissioner of Excise, and await the orders of the Board. In the case of the resettlement during the year of all cancelled or abandoned excise licenses, when the highest offer obtained is lower than the upset price which was fixed at the annual settlement, the sanction of the Commissioner of Excise may be accepted as final.

Upset price.

* B. C. O., 3 of November 1886.

22. In Calcutta the settlement with the accepted auction-purchaser will be contingent on no objection being made by the Police authorities to his character. He should produce the certificate from the Commissioner of Police prescribed by section 36, Act IV (B.C.) of 1866. In the mofussil it is not necessary to obtain a police certificate, the settlement being made subject to no objection being offered by the Magistrate to the applicant's character.

Police certificate.

23. Except as provided in the next clause and in clause 11, section XVI, the license-fee is payable in advance in the following instalments, namely, the sum equivalent to the fee for two months at the time of sale, and one month's fee on the date on which the currency of the license commences, and one month's fee on the 1st of every succeeding month, until the whole of the fee due on the license has been realized.

License fee how payable.

24. On licenses for the sale of pachwai, charas, siddhi, and majum, an advance is to be taken at the time of sale equal to one month's fee, and the rest of the tax is payable in instalments once or twice a month as the Collector may think fit, viz. on the 1st and 16th of each month, commencing from the date on which the currency of the license begins. The* same rule applies to târi, except in the 24-Pergunnahs and the districts of the Patna Division, where an advance of one and a half month's fee shall be taken. In the districts of the Patna Division, and in certain districts of the Bhagulpore and Chota Nagpore Divisions, subject to the payment of advance fee as above at the time of sale, the payment of fees shall be in the following manner :—

Exception in case of pachwai, charas, târi, &c., &c.

B. C. O., 5 of April 1888.

16.11.95.

	In Bhagulpore and Purneah.	In Durbhunga, Mozufferpore, and Chumparun.	In Monghyr, Patna, Shahabad, Gya, and Sarun.	REMARKS.
In the first quarter of the official year	½	½	¾	Of the annual license fee.
„ second „ „ „	⅛	¼	1/16	
„ third „ „ „	⅛	⅛	1/16	
„ fourth „ „ „	¼	⅛	⅛	

The one month's fee payable in advance will be considered as due on account of the first quarter for which the license is held, in addition to the fee due in respect of that quarter : allowance, however, for such advance payments must be made in calculating the demand for the fourth quarter. In† Hazaribagh and Lohardugga any one of these three modes of payment by instalment may be adopted at the Deputy Commissioner's discretion.

† B. C. O., 9 of June 1885.

25. The licenses will be put up to auction in separate lots in the order specified in the notification, and when one license or lot has been sold, the officer conducting the sale will not proceed to put up to auction the next license until the sum payable in advance on account of the license already sold has been actually paid; provided, however, that where the sum payable exceeds Rs. 25, a promissory note may be taken from any respectable and well-known purchaser in lieu of cash payment. When a lot is knocked down, the purchaser is liable for any loss that may accrue to Government in case it becomes necessary to re-sell the lot for a lower license fee in consequence of his failure to pay in the sum payable at the time of sale or to redeem his promissory note on or before 4 P.M. of the day following the day on which the promissory note was signed. It will be expressly notified by the officer holding the sale that each bidder whose bid is accepted is subject to this condition

Procedure at sale.

"The same rule applies to tari license fees, except in any district in which the payment of tari license fees may be regulated by the special orders of the Commissioner of Excise, with the approval of the Board of Revenue." 16-11-95.

" except in the case of tari licenses, with regard to which the Collector will use his discretion whether to cancel them or allow further time for payment." 15-2-93.

in case of his failing to make good his bid, and will be immediately sued in the Civil Court in case of default. One* of the treasury *poddars* should be required to attend the sales and receive the advance fees paid by the licensees. All sums received by the *poddar* up to 2 P.M. are to be sent to the treasury and credited in that day's accounts, and the amounts paid subsequently on the same day are to be kept in sealed bags in the treasury and brought to account the next day. At the close of each sale day the Excise Deputy Collector is to satisfy himself, by personal communication with the Treasury Officer, that the remittances to, and the receiptsin, the treasury on account of that day agree.

* B. C. O., 10 of September 1888.

Promissory note.

26. The promissory notes shall be made payable on demand and in the Form No. 11 given in Appendix A, and shall bear a stamp of one anna. They will be issued to the Collector bound up in books, and the Collector, before the auction day, should affix adhesive stamps of one anna to as many forms as are likely to be required, the cost of the stamp being afterwards recovered from the person executing the promissory note.

Procedure in case of default.

27. Where the amount of the sum payable in advance is required to be paid at once in cash, and the bidder fails to make such payment, the officer conducting the sale may either put up the lot again for sale immediately, or may order it to be put up to sale after the other lots in the notification have been disposed of, or he may postpone the sale to such future date as he shall then and there notify; and the defaulting purchaser may be debarred from bidding for this lot or for any other lot, and he may be required at once to leave the auction room.

License may be cancelled for default.

28. Failure to comply with the conditions as to payment of the license fee shall be met by the immediate cancelment of the license and resettlement of the shop.

Recall or cancellation of license.

29. The auction-purchaser will not be entitled to receive back any portion of the license fee paid by him in advance in the event of a shop being closed before the expiration of the term of the license, except as provided in section 29, Act VII (B.C.) of 1878, and in the case of the surrender of a license under section 30 of that Act he will be liable to pay a sum equal to the license fee for fifteen days over and above the amounts already paid in advance.

[*Note.*—When a license is surrendered after the 1st of the month, in addition to forfeiture of the advance fee, the fee for the whole of the month in which the notice of surrender is given by the licensee, together with the fifteen days' penalty fee payable under section 30 of Act VII (B.C.) of 1878, is to be realized. If, therefore, a vendor desires to avoid liability for the fee due on the 1st of the following month, he must give notice under section 30 not later than the 15th of the current month.

B. C. O., 2 of March 1886.

As the two conditions under which a licensee may surrender his license, viz.—(1) by giving 15 day's previous notice, and (2) by paying 15 days' fee as a penalty, must be read together, no written notice of surrender should be accepted, unless it is accompanied by payment of the 15 days' fee, or until such fee is paid. This fee should be included in the total demand shown in the Monthly Return No. XVI for the month in which the notice is given.

B. C. O. 6 of October 1889.

Signature of auction-purchaser.

30. At the time of sale the person accepted as the auction-purchaser shall sign his name, or affix his mark, against the entry of the shop in the copy of the list of shops by which the Collector or other officer is conducting the sale, it being understood that the deposit will

be returned to any person to whom a license may be subsequently refused for police reasons.

License when to commence.

31. The term of the license will ordinarily commence on the 1st April each year, and the auction-purchaser will be required to open his shop within fifteen days from that date, failing which the *license will be cancelled, the sum paid in advance forfeited, and the license fee for the month will be levied from the auction-purchaser,* the Collector being at liberty to issue a fresh license at once. In cases of hardship in which the delay may have arisen from causes beyond the auction-purchaser's control, the Collector may at his discretion extend the time within which the shop may be opened.

* B. C. O., 13 of January 1889.

License when to commence in Calcutta.

32. In Calcutta the following rule will apply:—That the auction-purchaser shall open his shop on the 1st April 18 , in all respects prepared for the accommodation of customers, to be certified by an Excise Officer, failure to comply with this condition being met by the immediate cancelment of the license, forfeiture of the deposit sum paid in advance for the license, and the levy of the fee for the month from the auction-purchaser; the Collector being at liberty to issue a fresh license at once, except in the case of delay caused by non-issue of the Police certificate, for which a reasonable extension of time will be allowed upon application to the Collector.

Licensee bound by excise laws and rules.

33. The auction-purchaser shall be bound to adhere to all the provisions of the excise laws and of the rules which may from time to time be prescribed by the Board.

Renewal of licenses.

34. Under the special orders and authority of the Commissioner of Excise, the license-holders, or such of them as may be selected by the Collector, may at a fresh annual settlement be allowed to renew their licenses for the ensuing official year at the existing rate of fee. Persons who wish to avail themselves of this privilege should give notice to the Collector a week before the fixed date of sale. The Collector may, however, put up to auction any such shop, the license fee of which he may consider to have been inadequate.

Exceptions.

35. In districts in which the auction system is in force, an exception may be made in favour of shops selling imported liquors only, provided the stock in hand represents some outlay of capital. In such shops the rate of fee may be fixed by the Collector. The operation of this rule should be closely watched, and its conditions should not be held applicable to shops hitherto selling country liquor or country rum, as well as imported liquor.

Precautions against fraud.

36. Under clause 5, section V, of these rules, the fee for a hotel license is a fixed fee. Attempts having been made in several districts to take out a hotel license instead of an ordinary retail license for a shop, in order to avoid competition at auction, the Collector should be on his guard against granting hotel licenses except for houses which are *bonâ fide* places for the lodging and entertainment of travellers. On discovery of the existence of any hotel license improperly obtained in the manner above described, the Collector will be at liberty to recall the license and resettle at auction the shop which the license covers.

clauses 9 and 19. 14-2-93.

"Subject to the exceptions laid down in clause 35, section III, page 114, licenses for the retail vend of imported liquors shall ordinarily be put up to auction." 12-5-95.

1. Under section 11, Act VII (B.C.) of 1878, imported spirituous and fermented liquors can be sold only under license. Licenses for the sale of imported liquors will not cover the sale of spirits manufactured in India, except those manufactured in India after the English method beyond the limits of the Lower Provinces and within those limits at the Albion distillery at Sibpur in the district of Howrah and at such other place or places to which the Board may from time to time extend this concession.

What exciseable articles may be sold under licenses for the sale of such liquors.

2. Licenses for the sale of imported spirituous and fermented liquors are of three kinds—wholesale, retail, and combined. Combined licenses, which authorise sale by wholesale and retail, shall be granted only in Calcutta, the Suburbs, Howrah and Bally.

Licenses that may be granted.

3. In Calcutta, the Suburbs, Howrah and Bally, the fee to be levied under section 12, Act VII (B.C.) of 1878, for a wholesale license shall be Rs. 300, for a retail license Rs. 1,000, and for a combined license Rs. 1,200 a year. These licenses shall be granted by the Superintendent of Excise Revenue, Calcutta, subject to the proviso that no new retail or combined license shall be granted in excess of the sanctioned number of retail licenses, and that the site does not fall within a quarter of a mile of a country spirit or rum retail shop. The fees to be levied for wholesale and combined licenses shall be paid annually in adv[illegible]

License fees in Calcutta, the Suburbs, Howrah and Bally.

4. The fee [illegible] not apply [illegible]

Fee for a retail license held jointly with a country spirit or rum retail license.

with a country spirit or rum retail license. The fee for such retail license shall be Rs. 600 a year, payable under the rules applicable to the country spirit or rum retail license held conjointly with it.

5. In other parts of the Lower Provinces the fee to be levied for a wholesale license shall be not less than Rs. 50 per annum, the amount to be settled in each case by the Excise Commissioner, subject to the approval of the Board. Licenses for the retail vend of imported liquors shall be put up for auction ~~singly or combined with licenses for the sale of rum and country spirit~~. 11-3-94

Licenses in the mufassal.

6. No retail license in Calcutta, the Suburbs, Howrah or Bally, nor any combined license, unless held by a person who also holds a license to sell rum or country spirits to be drunk on the premises, shall authorise the holder to sell liquor to be drunk on the premises or in less quantity than one pint bottle. These limitations are not in force in districts other than Calcutta, the Suburbs, Howrah and Bally.

Licenses for retail vend in Calcutta, &c., do not authorise sale by the glass.

7. For Calcutta, the Suburbs, Howrah and Bally, special forms of licenses have been prescribed and are not printed in Appendix A. In the other parts of the Lower Provinces wholesale licenses will be granted in Form No. 12 (old No. 3), page 197, and retail licenses in Form No. 13 (old No. 4), page 199 of Appendix A.

Forms of licenses.

8. No wholesale license shall ordinarily authorise sale beyond the limits of the jurisdiction of the officer granting it; but for the convenience of travelling merchants carrying liquors for sale in transit, any Collector granting a wholesale license may make it general under section 12, Act VII (B.C.) of 1878, by endorsing on it the names of any districts in which the holder wishes to sell, provided that no such license shall authorise sales in Calcutta, the Suburbs, Howrah or Bally. Similarly, the Superintendent of Excise Revenue, Calcutta, granting a combined license may make such license general for wholesale vend, by endorsing on it the names of any districts in which the holder wishes to sell.

Wholesale and combined licenses may be made general.

The grant of every such license shall be notified to the Collectors of all districts of which the names are so endorsed, and to the Commissioner of Excise.

9. Licenses may be granted by the Superintendent of Excise Revenue, for hotels in Calcutta, the Suburbs, Howrah and Bally. The annual fee on such licenses shall be fixed in each case by the Commissioner of Excise with the consent of the Board of Revenue, and shall in no case be less than Rs. 200. The fee shall be payable quarterly in advance.

Hotel licenses in Calcutta, &c.

SECTION IV.—RULES APPLICABLE TO THE FIXED LICENSE-FEE SYSTEM.

Fixed license-fee system.

1. Under the fixed license-fee system the Collector, subject to confirmation by the Commissioner of Excise, determines the minimum fee to be demanded for a retail license, having regard to the class of shop, the character of the locality, and its requirements. The system is in force in certain districts in the case of those articles to which the auction system has not been extended, and is also applied in every district, including Calcutta, in the case of licenses which the Collector may fail to dispose of under the auction system for want of competition or any other cause.

Character of applicant for license.

2. Under the auction system the Magistrate's approval of the character of the license purchaser cannot be obtained until after the sale has taken place; but under the fixed fee system an applicant for a license may be required to produce his certificate of character before a license is given him.

Term of license.

3. The term of the license shall be for one year.

4. Clauses 23, 24, 31, 32, 33, 34, and 36 of Section III are applicable *mutatis mutandis* in the case of licenses disposed of under this system.

SECTION V.—IMPORTED SPIRITUOUS AND FERMENTED LIQUORS.

Licenses for wholesale and retail vend.

1. Under section 11, Act VII (B.C.) of 1878, imported spirituous and fermented liquors can be sold only under license. Licenses for the sale of imported liquors will not cover the sale of spirits manufactured in India, except* rum manufactured at Shahjehanpore in the North-West Provinces, in the Albion distillery at Seebpore in the district of Howrah, and at Aska in the Madras Presidency.

* B. C. O., 5 of November 1888.

Wholesale license usually to be current in one district only,

2. A fee of fifty rupees is to be levied, under section 12, Act VII (B.C.) of 1878, for every wholesale license for the vend of imported spirituous and fermented liquors. The wholesale license is to be in Form 12—(old No. 3) in Appendix A. Such a license does not ordinarily authorize sale beyond the limits of the jurisdiction of the officer who grants it; but, for the convenience of travelling merchants, who carry liquors for sale in transit, any Collector who grants a license is authorized to make the wholesale license general under section 12, Act VII (B.C.) of 1878, endorsing on it the names of the districts in which the holder wishes to sell. The grant of every such license should be notified to the Collectors of the districts in which it is made current.

but may be made general.

License for retail vend.

3. A retail license in Calcutta, unless held by a person who also holds a license to sell rum and country spirits to be drunk on the premises, does not authorize the holder to sell liquor to be drunk on the premises, or in less quantity than one pint bottle. These limitations are not in force

in districts beyond Calcutta. The retail licenses in use are in Form 13 (old No. 4) for the mofussil, and in Forms 15 and 17 (old Nos. 4A and 4B) in Appendix A, for Calcutta.

Both may be held.

4. A wholesale license and a retail license, for the vend of liquors, as aforesaid, may be held by the same person at one time.

Hotel licenses.

5. Licenses may be granted in Form 18 (old No. 5) in Appendix A by the Superintendent of Excise in Calcutta or by the Collector of a district for hotels and public houses. In Calcutta, a certificate under section 36, Act IV (B.C.) of 1866, must be obtained before a license is issued. The annual fee on such licenses shall be not less than Rs. 200 in Calcutta and in the Suburbs, and not less than Rs. 100 in the mofussil, payable quarterly in advance.

B. C. O., 3 of August 1885.

Class of hotels in Calcutta.

6. In Calcutta, the Suburbs, and Howrah, hotels, that is (with reference to section III, clause 36) houses which are *bonâ fide* places for the lodging and entertainment of travellers, may be either of a first class or of a second class standard, according as they are made to conform with the requirements specified in the following rules:—

I.—A house, in which there is provided accommodation as follows, may be a hotel of the first class, viz. first, a public room or public rooms (not exceeding three), containing space in the aggregate not less than 18,000 cubic feet; second, bed-rooms for not less than 12 persons. The bed-room space, exclusive of bath-room, assigned to each person to be not less than 3,000 cubic feet, and the whole bed-room accommodation to be divided into not less than six pucca rooms (*i.e.*, enclosed with brick walls and not partitioned rooms) with not less than six pucca bath-rooms attached.

II.—A house, in which there is provided accommodation as follows, may be a hotel of the second class, viz. first, a public room or public rooms (not exceeding two), containing space in the aggregate not less than 6,000 cubic feet; second, bed-rooms for not less than 12 persons. The bed-room space, exclusive of bath-room, assigned to each person to be not less than 1,000 cubic feet, and not less than three of the bath-rooms to be pucca.

III.—The accommodation to be provided as specified in rules I and II for the public rooms, bed-rooms, and bath-rooms is to be exclusive of the accommodation provided for (*a*) billiards, (*b*) the holder of the hotel license, the manager, the family of either, and the establishment.

IV.—A holder of a hotel license is not permitted, by the foregoing rules, to set up or maintain a "bar" or open a "restaurant" for the sale of liquor.

V.—The fee for each hotel license, whether of the first or second class, shall (except as provided in these rules) be Rs. 200 a year (payable quarterly in advance), as required by clause 5 of this section.

VI.—A hotel of the first class may be kept open for the sale of liquors from sunrise to 11 P.M.; a hotel of the second class to 10 P.M. A holder of a hotel license desirous of keeping his hotel open to a later hour than that above mentioned may, on payment of an additional fee,

be granted a "late-closing license" which will enable him to keep his hotel open till not later than 1-30 A.M.

*The following graduated scale of fees is prescribed for late-closing licenses:— * B. C. O. 7 of April 1889.

Hour of closing.	Monthly license fee.
	Rs.
11-30 P.M.	20
12 midnight	25
12-30 A.M.	30
1 A.M.	40
1-30 A.M.	50

VII.—A holder of a hotel license desirous of setting up and maintaining in his hotel a "bar" or "bars" may, on payment of a fee of Rs. 50 a month for each "bar," be granted a separate license, to be called a "bar license." A bar may be kept open from sunrise to any* time not later than that named in the police certificate granted for a bar by the Commissioner of Police, provided that such time be not later than 11 P.M. in a hotel of the first class, and 10 P.M. in the case of a hotel of the second class. * B. C. O., 16 of May 1890.

VIII.—With a view to induce persons desirous of holding hotel licenses to take better houses, one-half of the hotel fee to be paid under these rules will be remitted in every case in which the accommodation is not less in any respect than that specified in rules (I) and (III) as required for a hotel of the first class.

IX.—"Bar" licenses may be granted for the sale of liquors at theatres or other places of public resort and entertainment on payment of a fee of Rs. 3 a day, or Rs. 50 a month for each "bar," provided that the holder of such a license will not be permitted to sell liquors except during the hours of public performances and rehearsals.

X.—The Superintendent of Excise Revenue may, with the previous sanction of the Board of Revenue, grant licenses for *bonâ fide* "restaurants" of superior description, in which no bed-room accommodation is provided. In all other respects a restaurant shall be regarded as a hotel, and fees shall be paid as in the case of a first class hotel: provided that in a restaurant no "bar" may be set up or maintained, nor may the holder of a restaurant license be granted a "late-closing license."

XI.—The Superintendent of Excise Revenue will, subject to the order of the Board of Revenue, decide in each case whether a part of a house or a place set apart for that purpose may be considered to be a "bar" or "restaurant."

XII.—The bar and restaurant licenses will cover the sale of liquor in the room or rooms specified in the license only, and the Commissioner of Police and Superintendent of Excise Revenue, respectively, may decline to grant police certificate and bar or restaurant licenses to any holder of a hotel license.

XIII.—The Superintendent of Excise Revenue is not bound to grant any license merely because the house described complies with the conditions, or that a police certificate has been obtained.

XIV.—Separate police certificates must be obtained for each separate class of license, except in the case of a holder of a hotel license

applying for a restaurant, no license being granted without police certificates being previously obtained.

Imported spirits brought into or sent to any district by any licensed vendor to be protected by a pass.

7. When imported spirits are brought into or sent to any district by any licensed vendor for the purposes of sale, they must be protected by a pass given by the Collector of Calcutta or of the district from which they are exported. A copy of this pass shall be sent to the Collector of the importing district, who shall be authorized, if he sees fit, to examine or have examined any or all of the cases, with a view of ascertaining whether the contents correspond with the entries in the pass. The *pass shall be in Form 19 (old No. 5A) in Appendix A.

* B. C. O., 8 of April 1889.

Steamer licenses.

8. Captains or stewards of steamers and other vessels engaged in the inland traffic of India must take out a retail license in Form 20 (old No. 6) in Appendix A, to authorise them to retail imported spirits or liquors to passengers. The fee for such license is Rs. 32 per annum, payable in advance. Such licenses may be taken out in any district through which the vessel passes.

† B. C. O., 2 of September 1887.

Railway Refreshment-room licenses.

9. †Proprietors of railway refreshment-rooms must take out a special license in Form 21 (old No. 6A) in Appendix A to authorise them to sell imported spirituous and fermented liquors. The fee for such licenses will in each case be settled by the Commissioner of Excise, subject to the approval of the Board, to cover both sales on the premises to *bonâ fide* travellers by railway, and wholesale and retail sale to outsiders.

‡ B. C. O., 5 of October 1887.

Dâk bungalow licenses.

10. ‡Khansamahs of dâk bungalows must take out a retail license in Form 22 (old No. 6B) in Appendix A to authorise them to retail imported spirituous and fermented liquors. These licenses are granted free of charge to cover sales on the premises to *bonâ fide* travellers making use of the dâk bungalows.

SECTION VI.—MANUFACTURE OF SPIRITS IN INDIA AFTER THE ENGLISH METHOD.

Distillation under license.

1. Rum and other spirits may be manufactured in India after the English method, under proper licenses, either in a still set up within the walls of a public distillery, or in a private distillery.

Licenses.

2. Collectors are authorized under section 7, Act VII (B.C.) of 1878, to grant licenses in Form 23 (old No. 7) in Appendix A for the construction and working of distilleries in the English method, within the limits of their respective districts, if at a distance of not less than twenty miles from Calcutta. Collectors are to grant receipts for deposits on account of licenses in Form 24 (old No. 8) in Appendix A. The Excise Superintendent of Calcutta will grant licenses for all such distilleries within twenty miles of Calcutta.

Deposit.

3. Applicants for licenses to work distilleries in the English method may, if it be thought necessary, be called upon to deposit as security a sum not exceeding Rs. 1,000, the whole of which, or such portion of it as the Government, on the recommendation of the Board of Revenue, may determine,

will be liable to forfeiture in the event of any breach of the excise law being proved before the officers vested by law with the decision of excise cases. In that case the license will of course be forfeited also. On the license ceasing without forfeiture, the sum deposited will be returned by the Collector.

May be appropriated for dues.

4. The above deposit, or any part of it, will further be at the Collector's disposal for the due discharge of all payments, whether of revenue, license charges, fines or forfeitures to which the distiller may be liable by law, by these rules, by the conditions of his license, or by any engagement or bond into which he may have entered with the Collector. It shall be incumbent on the distiller to make up any part of the deposit expended by the Collector as aforesaid, when called upon to do so. Failure to comply with the Collector's order requiring him to do this will entail the immediate cancelment of the license.

Works and premises, &c., to be pledged.

5. The distiller shall also execute a bond in Form 25 (old No. 9) in Appendix A, pledging his premises, his works, and all utensils employed in the manufacture, for the due discharge of the above-mentioned payments. When the land or premises belong to the distiller, he must pledge one or both of them; if they do not belong to him, he must deposit a sum of Rs. 5,000 in cash, or notes, or Government securities.

Distilleries to be secured.

6. No distillery shall be licensed until the party applying for the license shall have satisfied the Collector that the distillery buildings and premises are surrounded by a wall with only one entrance, so that no spirit can pass out without the cognizance of the excise officer in charge, and are so constructed as to afford full security for the Government revenue. Collectors are empowered to refuse a license for a distillery without assigning any reason for so doing, except to the superior Revenue authorities, in the event of an appeal from their decision.

Excise establishment payable by distiller.

7. On a distillery being licensed, the Commissioner of Excise will sanction the employment of a preventive establishment on a sufficient scale, to guard it and render illicit practices impracticable, as they may think necessary in each case. The cost of this establishment is payable by the distiller monthly in advance; in default of payment, his license may be cancelled.

Residence for Excise Officer.

8. A person licensed to work a distillery must provide a suitable residence for the excise officer and peons stationed on the premises, within the wall of the distillery enclosure; the residence must be so situated as to command the entrance to the premises. The officer in charge must on no account leave the premises without the permission of the Collector; nor the subordinate officers without leave from the officer in charge, who shall only grant such leave when it will not interfere with their work.

Distillery to be kept in good order and under watch.

9. The distiller is bound to keep the premises clean and in good order subject to the directions of the excise officer in charge. A watch is to be kept up day and night at the door of the distillery. The guard

is answerable to the officer in charge that no spirit not covered by a pass leaves the distillery, and that no person not duly authorized enters it.

Gate when to be open.

10. The gate of the distillery is to be opened at daybreak for the admission of the workmen and other duly authorized persons, and closed at sunset, when they must leave the distillery or be locked up in it. The keys to remain in the custody of the officer in charge.

No admittance except on business.

11. The gate of a distillery is to be kept closed except for the entrance and exit of persons who have business connected with the distillery; and no one except Government servants, distillers and their servants, is allowed to enter the premises on any pretext. It is the duty of the excise officer in charge to register the names of all parties engaged in working the stills, and to supply each with a ticket of ingress and egress.

Authority of officer in charge.

12. All persons entering a distillery, whether Government officers or distillers and their servants, are bound to obey the orders of the officer in charge of the distillery. Any person dissatisfied with his order can appeal to the Collector.

Close at night.

13. No still shall be worked before sunrise or after sunset except in special cases with the written sanction of the Collector, and deposit by the distiller of overtime fees for the officers in charge, as well as fees for such additional guard as the Collector may deem expedient.

* B. C. O., 3 of June 1884.

Power of excise establishment.

14. The Collector or Deputy Collector or other superior Revenue officer, Special* Excise Inspector or Sub-Inspector, and the Surveyors or other subordinate officers appointed by him to the duty, are at all times by day and night to have free ingress into every licensed distillery and into the warehouses and other places appertaining thereto, for the purpose of making such experiments as may be necessary for estimating the amount of duty payable; of inspecting and measuring all stills and other vessels used in manufacturing spirits; and of gauging and proving spirits manufactured in the distillery. Rules for gauging are given in clause 11 of section IX.

Statement to be furnished to Collector.

15. A person licensed to work a distillery shall, within five days after receiving the license, furnish to the Collector a correct statement of the distillery premises, specifying every warehouse, store-room, and other place appertaining thereto, to be used for carrying on the business of the distillery, and all stills, coppers, casks, and other vessels to be so used. All such vessels shall be duly inspected, measured, and marked by the excise officer stationed at the distillery, or any other officer appointed to the duty by the Collector, and no vessel shall be used in the distillery which is not so marked, and a statement of which has not been furnished to the Collector.

Notice before commencing distillation;

16. A person licensed to work a distillery must, five days before beginning to bring in materials for manufacturing spirits, give to the excise officer notice of the day on which it is intended to commence distilling.

"The rate of duty has been fixed by Government at Rs. 5 per gallon, London-proof, by the notification dated the 21st March 1893, published on page 227, part I, of the *Calcutta Gazette* of the 22nd idem, see Appendix B." 8-8-93.

17. He must also, five days before discontinuing distillation, give to the excise officer notice of the day on which it is intended to discontinue working the stills. On the day appointed the stills will be sealed up until distillation be recommenced.

and before discontinuance.

18. It is the duty of the officer in charge of each distillery to prove and measure the spirit manufactured in the distillery; to issue passes when duly authorised to do so; to keep a daily account of the strength and quantity of all spirit manufactured in the distillery, showing how much has been sent out under passes and how much is still in store, in Form 26 (old No. 17A) in Appendix A to keep up all registers and accounts prescribed by these rules; and to furnish statements to the Collector. He is responsible that the rules prescribed are strictly adhered to.

Officer in charge of distillery. His duties.

19. The officer in charge of a distillery must keep a diary, in which he shall duly record the number and particulars of the casks gauged and tested by him every day, sending daily a copy of his diary to the Collector.

Diary of Distillery Officer.

20. The Supervisor shall on his visit to a distillery examine the diary kept by the officer in charge, and countersign it if it is correct, and he shall test some of the casks, and take such other measures as he may think necessary to satisfy himself that the arrangements for the prevention of illicit manufacture or issue of spirits are efficient. The Supervisor will submit a copy of his inspection report to his immediate superior, and not later than on the day following the day on which the inspection is made.

Supervisor to test the darogah's gauging.

21. No spirits shall be conveyed from the store-rooms, warehouses, or other places used for keeping the produce of a licensed distillery, or from the distillery, without a pass issued by the Collector or other authorised Excise Officer, under section 18, Act VII (B.C.) of 1878 in Form 27 (old No. 10) in Appendix A, nor without payment of duty or execution of a bond for such duty. The rate of duty has been fixed by Government at Rs. 4* per gallon London-proof by the Notification dated the 20th September 1888, published on page 851 of the *Calcutta Gazette* of the 26th idem, see Appendix B.

No issues without pass.

Rate of duty.

* B. C. O., 10 of October 1888.

22. Passes are printed in duplicate in cheque form and bound up in sets of a hundred: one part is given to the person removing the spirit, and the counterfoil remains for record and reference in the Collectorate. The pages will be numbered in print severally. The counterfoils which remain in the office obviate the necessity of a separate register of passes being kept. The passes should be returned by the distiller to the Collector as soon as possible after their period of currency has expired; and the date of their return will be noted on the pass. The period for which each pass is current is to be entered in the pass and counterfoil.

Passes to be in form of cheque-books.

*B. C. O., 7 of August 1889.

23. *Except under special orders of the Commissioner of Excise, the excise officers must in no way interfere to regulate the strength of spirit distilled. *Where no such orders have been issued, spirit may be made and passed out of the distillery as strong or as weak as the distiller chooses. The duty is levied at the prescribed rate, according to the strength of spirit as ascertained by the hydrometer.

Officers not to interfere with strength.

24. Distillers must keep a regular account of their distillation, showing the quantity manufactured daily (in gross imperial gallons), the quantity passed out and the quantity in store.

Distillers to keep an account.

25. The spirit distilled each day shall be tested with the hydrometer, measured and recorded separately from the distillations of other days. Care should be taken to allow the spirit to cool before it is tested, and unless the Collector's written sanction is previously obtained, each day's distillation must be stored separately from the distillation of other days. The quantity, temperature, strength, and duty chargeable shall be recorded on a ticket signed by the excise officer in charge or his mohurir, who tests and measures the spirit, and this ticket shall be affixed to the vessel in which the spirit is stored. Whenever spirit is taken out of the vessel, the quantity taken out must be noted on the ticket.

Spirit to be tested.

26. The stores of spirit and the accounts belonging to the distiller are to be open at all times to the inspection and examination of the officer in charge of the distillery, of the Commissioner of Excise and of the Collector, and of any officer employed by the Collector or the Commissioner of Excise for that purpose.

Stores, &c., open to inspection.

27. Wort prepared for distillation is on no account to be allowed to leave a distillery.

Wort not to pass out.

28. No spirit is allowed to leave the distillery on Sunday after 9 A.M. The hours of issue on other days are between 9 A.M. and noon, and from 3 P.M. till sunset.

Time of issue.

29. The forms for the above account are bound up in books, which are issued by the Collector as required, to the officers in charge of distilleries. Before issue each page should be numbered and each leaf attested by the initials, clearly written, of the officer in charge of excise, and the last page of each book should specify the total number of pages contained in it, also in the handwriting of the same officer. The entries in the registers shall be continued from one year to another, until the volume is completed. The officer in charge should sign each page after completing the entries in it.

Forms of accounts bound up in books.

SECTION VII.—SALE OF SPIRITS MANUFACTURED ACCORDING TO THE ENGLISH METHOD.

1. The Collector may grant a license in Form 28 (old No. 13) in Appendix A, for the wholesale vend of spirits manufactured after the English method. The fee for such a license is Rs. 50 a year.

License for wholesale.

1. Spirits manufactured in India according to the English method are ordinarily sold under licenses for the sale of country spirits or imported spirituous and fermented liquors as provided in the rules under sections XV and V. In the event of a license being granted for the sale of such spirits only, the following rules shall apply.

2. The Collector may grant a license in Form No. 28 (old No. 13), page 221 of Appendix A, for the wholesale vend of spirits manufactured after the English method. The fee for such license shall be the fee prescribed from time to time for a wholesale license for the sale of imported spirituous and fermented liquors.

3. A license for the retail sale of spirits manufactured after the English method only shall be in Form No. 30 (old No. 14),

page 223 of Appendix A, with the necessary modification of the preamble and first condition of the form. The fee payable for such license shall be fixed by auction. 14-2-93.

"A register of such passes shall be kept in the office of the Collector of the district into which the spirit is imported in Form No. 144 in Appendix A." 4-5-93.

2. A license for the retail of spirit manufactured according to the English method may also be granted by the Collector under section 13, Act VII (B.C.) of 1878. The same license which shall be in Form 30 (old No. 14) in Appendix A, may cover the retail of rum and of country spirits; but if the license covers the sale of rum (or spirits manufactured after the English method) only, the preamble and the 11th condition of the form must be modified.

For retail.

SECTION VIII.—RULES APPLICABLE TO THE FIXED DUTY SYSTEM ONLY.

1. Duty is not to be exhibited in the accounts and returns of a district, if it has been *paid* in another district, merely because the article (rum, *e.g.*) upon which it is paid has been consumed in the district; such duty should be credited at once in the district in which it is paid, and shown, by a separate red-ink entry, in the returns of that district. The quantity upon which duty is levied is, however, always to be exhibited at once in the returns of the district in which it is consumed.

Payment to be credited where made.

2. The officer of a district from which rum is exported should invariably forward duplicates of the passes granted by him to the Collector of the district into which it is conveyed. ^ ^ ^

Duplicates of passes to be sent.

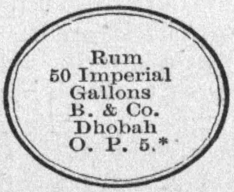
SECTION IX.—REMOVAL OF SPIRIT WITHOUT PAYMENT OF DUTY UNDER BOND.

1. The following rules regarding the removal of spirits without payment of duty, and the issue of spirits under bond for payment of duty, apply to all spirits manufactured in the English method, whether in a private or a public distillery.

Rules applicable to all English spirits.

2. No spirit on which the full duty has not been paid is to be allowed to leave a distillery, whether private, licensed, or public, unless the following marks are legibly painted or cut on each end of the cask containing the spirit, viz. the name of the distillery, the known mark of the proprietor, and the quantity and strength of the spirit contained in the cask (the strength being ascertained by a hydrometer). For instance, the marks on a cask of Dhobah rum stand thus:—

Casks to be marked.



* Meaning 5 degrees over London-proof.

3. Spirit intended for consumption in Calcutta may be removed from a licensed distillery under charge of an Excise Officer, without previous payment of duty, for the purpose of being stored in the excise

Spirit for use in Calcutta.

godown at the Calcutta Custom-house. The Collector of Calcutta recovers the duty on spirit so removed and stored, when passed out from the Custom-house for local consumption. Rent is charged at the rate of one anna per day per quarter cask, and one anna six pie per hogshead, remaining in the excise godown after the fourth day.

* B. C. O., 1 of April 1887.

4. *Spirit exported from any customs port into any other customs port under bond for the payment of excise duty under section 148 of Act VIII of 1878 is to be, as required by that section, charged at the port of importation with excise duty at the ordinary rate to which spirit of the like kind and strength is liable at such port, provided that the Local Government may authorise the import of such spirit without the payment of that duty at the port of importation when the spirit is to be delivered into a warehouse appointed by the Local Government in this behalf, and the excise duty thereon is to be paid on the removal of the spirit from a warehouse so appointed. Differential duty is to be levied in certain cases under section 151 of Act VIII of 1878, read with section 4 of Act II of 1887. In Calcutta the excise godown in the Custom House compound (referred to in clause 3) has been appointed by the Government of Bengal as a warehouse for the importation and deposit of such spirit—*vide* notification dated 21st March 1887, published on page 193 of the *Calcutta Gazette* of the 23rd idem. The importation and deposit in this warehouse, without previous payment of excise duty, of spirit imported from other customs ports under bond for the payment of such duty was authorised by the same notification.

Spirit imported under bond.

5. Spirit for exportation by sea may, under section 144, Act VIII of 1878, be removed, without payment of duty, from a licensed distillery to the Custom-house, and from the Custom-house on the person so removing them executing the bond required by that section for the payment of full duty in case of failure to export within four months, or to satisfy the Chief Customs Officer that the spirit has been landed at some other port within British India, not being a free port. The bond is taken by the Chief Customs Officer.

Spirit for exportation.

6. A member of some established house of business at the port of exportation must be one of the parties bound, and the parties bound are jointly and severally answerable for any amount which may ultimately fall due under the bond.

Security for duty.

7. The Chief Customs Officer may refuse the security tendered, without assigning any reason, except in the event of an appeal from his decision.

May be rejected.

8. The distillery and apparatus are considered as pledged for any amount which may become due under the bond.

Pledge.

9. On a bond being duly executed, and its execution certified by the Chief Customs Officer, the Collector of Excise Revenue will grant a pass for the spirit bonded, without payment of the duty.

Procedure on acceptance.

10. On the spirit being brought to the Custom-house for exportation, the exporter must declare, in writing, by what bond it is protected, and produce the pass of

Strength to be tested.

the Collector of Excise Revenue and the distillery invoice. The spirit is then gauged for quantity, and proved to ascertain the strength by a Custom-house Officer. If the quantity and strength so ascertained be the same as that marked on the casks (the casks being the same which were removed from the distillery), the spirit is allowed to pass for export by sea, and the quantity is written-off on the bond. If the quantity and strength be not the same as that marked on the casks, duty is levied on the difference, as provided by section 147, Act VIII of 1878.

Mode of gauging.

11. The following rules should be observed for gauging casks lying with the bung-rod, whether the spirit be required for exportation or for local consumption. Government officers must, however, bear in mind that the results obtained from simple measurement by the bung-rod are only approximate. Other instruments and professional skill are needed to ascertain the exact contents of a cask [N.B.—The bung-rod has four sides; of these two opposite sides are marked in inches and tenths for taking diameters; a third is marked in imperial gallons for taking the "capacity" according to the diagonal line; the fourth relates only to the calculation of superficial circular gallons and is not ordinarily used]:—

(1) Take care that the cask is laid perfectly horizontal with the bung exactly at the top.

(2) Measure by the side of the rod showing imperial gallons from the centre of the inside of the bung-stave to the lower chunt (*i.e.* where the head fits into the staves) at each end of the cask. The mean between the measurements so ascertained is the "capacity" of the cask.

(3) Measure by the side of the rod marked in inches the diameter from the inside of the bung-stave to the stave directly below it at the bottom. This gives the "bung diameter."

(4) Measure by the same side of the rod the depth in inches of liquor in the cask. This gives the "wet inches."

(5) Turn to the page of the Ullage tables* which is headed with the ascertained "capacity," look along the top for the column corresponding to the "bung diameter," and under this opposite the "wet inches" (shown in the left hand column) will be found the "ullage" or liquid contents of the cask.

* The tables referred to are a reprint from the "Imperial Ullager," and can be had on application to the Commissioner of Excise.

Cancelment of bond.

12. When the entire bonded quantity is written off upon the bond, the Chief Customs Officer should cancel the bond.

Entry of exports on bond.

13. It is for the exporter to see that the exports made from time to time under a bond are properly written off, or certified on the bond; and he must testify, by his signature to the entries, that the exports are correctly written-off.

Recovery of duty due under bonds.

14. If, at the expiration of the period named in the bond and in section 144, Act VIII of 1878, the entire quantity of spirit covered by the bond has not been accounted for as required in that Act, and written off as provided in the preceding clause, the Chief Customs Officer will proceed to recover the duty due upon the quantity of spirit which may not have been so accounted for unless the currency of the bond shall have been renewed.

Renewal of bonds.

15. Time-expired bonds may be renewed at the discretion of the Chief Customs Officer for a further period not exceeding four months from the date of the expiration of the first currency. On the expiration of the second currency, the Chief Customs Officer will proceed to adjust such time-expired bonds and levy duty on the quantity of spirit unaccounted for.

Ullage and leakage on land journey;

16. A maximum allowance, according to the following scale, is made on account of ullage and leakage on spirit removed under bond, from a distillery in the interior, for exportation by sea, and on spirit imported from the Madras Presidency into Orissa:—

For a distance not exceeding 100 miles ...	5	per centum.
For a distance above 100 miles, but not exceeding 200 miles	$7\frac{1}{2}$	
For all distances exceeding 200 miles ...	10	

and on sea voyage.

17. In the case of spirit exported under bond to another port within British India (not being a free port), in adjusting the bond, an allowance for wastage and leakage during the sea voyage is made, for a voyage of one month, at the rate of two per cent, and for any longer voyage, at three and a half per cent.

Spirit for ship's stores.

18. Spirit for use as ship's stores during the voyage may be shipped, free of duty, on vessels clearing to ports not within the interport system of British India. Passes for such spirit are, however, detained at the Custom-house until the vessel for the use of which it is intended is actually under clearance, when they are made over to the shipper's servants. Such shipments must be made under bonds, to be cancelled on production of a certificate from the Preventive Officer on the ship that no portion of the spirits covered by the bond has been consumed in port. The bond is in the Form C prescribed by section 144, Act VIII of 1878, *mutatis mutandis*.

Manufacture of sugar and molasses.

19. An application for a license to use rum, duty free, in the manufacture of sugar and molasses, must be made to the Collector of the district in which the factory for which the license is required is situate, or, if within twenty miles of Calcutta, to the Collector of Calcutta. The license shall be in the annexed Form 34 (old No. 11) in Appendix A, *mutat mutandis*.

Procedure.

20. A person licensed to use rum, duty free, for the above purpose, is permitted to remove it, under pass, from a licensed distillery to his factory, on entering into a bond to pay duty, at the rate in force, on any portion of the rum

15A. If it appears at the time of clearing such spirit that a deficiency has taken place in the quantity or quality during storage, the spirit shall, on the application of the importers, owners or agents, be regauged and retested, and the following allowances made:—

	Per cent.
For any time not exceeding one month ...	1
Ditto exceeding one month and not exceeding three months	2
For any time exceeding three months and not exceeding six months	3
For any time exceeding six months and not exceeding 12 months	4
For any time exceeding 12 months and not exceeding two years	6
For any time exceeding two years and not exceeding three years	8

7-1-96.

In modification of the rules published under the notification, dated the 17th May 1886, at page 645, Part I of the *Calcutta Gazette* of the 2nd June 1886, it is hereby notified, with the sanction of the Lieutenant-Governor, that the importation of Shahjehanpur rum into the territories subject to the Lieutenant-Governor of Bengal is prohibited except under bond. That portion of the above-cited rules which provides for the importation of duty-paid spirit into the said territories is hereby cancelled. No spirit shall be removed from the place appointed under number 7 of the rules for its reception, storage, and examination, except under a pass signed by the Collector or other officer duly authorized by the Commissioner of Excise, and until full duty of excise has been paid at such rate as the Lieutenant-Governor may from time to time fix in respect of rum manufactured within the territories subject to the said Lieutenant-Governor. It will always be competent to the Commissioner of Excise, subject to the approval of the Board of Revenue, to permit the removal of non-duty paid spirit from one warehouse to another under bond. The rules, as now modified, shall come into force from the date of publication of this notification in the *Calcutta Gazette*. 4-5-92.

bonded, which may not be used for the purpose specified, within six months from the date of the bond; and, at the expiration of that period, the Collector is to proceed to recover the duty on such portion of the rum, unless the bond has been renewed.

Responsibility of parties.

21. The parties bound must be jointly and severally answerable for any amount which may ultimately fall due under the bond. The bond is in Form 31 (old No. 12) Appendix A, *mutatis mutandis*.

Renewal of bond.

22. The currency of the bond may be renewed at the discretion of the Collector, with the sanction of the Commissioner of Excise, for a further term not exceeding six months. At the expiration of this further term, the Collector must proceed to adjust the time-expired bond, and levy the duty on the quantity of rum deficient or unconsumed.

Preventive establishment.

23. An establishment, consisting of a Sub-Inspector and two chuprassees, is maintained by Government at each sugar factory, where permission is given to use rum duty free; and the cost of the same, amounting, as shown in the margin, to Rs. 34 per month, must be borne by the factory, and paid regularly to the Collector.

Preventive establishment.

Sub-Inspector ...	Rs. 24
2 Chuprassees, at Rs. 5 each...	„ 10
Per month...	„ 34

Exception.

24. No extra establishment is required if the sugar factory is attached to a licensed distillery and within the walls of the distillery premises.

Officers to have free entry.

25. The Collector and the Surveyor, or other subordinate officers appointed by him to the duty, must have free ingress into the factory, for the purpose of inspecting the premises and the preventive establishment, in the same way as if it were a distillery.

Rum for Commissariat and Ordnance Departments.

26. A distiller manufacturing rum in a licensed distillery for the Commissariat and Ordnance Departments is allowed to remove the spirit so manufactured from the distillery on executing a similar bond for payment of the duty, which is adjusted on receipts given by the officers of these departments.

SECTION X.—SHAJEHANPORE RUM AND SPIRITS.

Importation.

1. Rum and other spirits manufactured at Shajehanpore may be imported into Bengal, under a license and a pass granted by the Collector of Shajehanpore, either on payment of duty at Shajehanpore, or under bond for payment of duty to the Collector of the district in the Lower Provinces into which the liquor is imported. B. C. O., 4 of September 1886.

The Collector of Shajehanpore to forward by post a letter of advice to the Collector of the importing district.

2. The Collector of Shajehanpore will forward by post a letter of advice to the Collector of the importing district of all spirits exported from Shajehanpore for the Lower Provinces, giving full particulars of each consignment, by specifying the number and date of the pass granted under the preceding rule in respect of the consignment, the description, quantity, and strength

of spirit contained in each cask or other vessel, and whether full duty has been levied or the liquor has been cleared without prepayment of duty.

Conditions of importation.

3. Spirits manufactured at Shajehanpore may be imported into Bengal by licensed dealers, and persons requiring the spirit for consumption and not for sale, without the execution of a bond, and without a special license from the Collector of the importing district, provided—

(1) That duty be prepaid at Shajehanpore.

(2) That the consignors (Messrs. Carew and Company) obtain a pass from the Collector of Shajehanpore in respect of each consignment, such pass to contain the name and address of the consignee, and all of the particulars required by clause 2; and that they forward the same by post (not later than the date of despatch of the consignment) to the Collector of the importing district, sending at the same time a copy of the pass to the address of the consignee.

Execution of bond.

4. Except as provided in clause 3, every person removing spirits from Shajehanpore for exportation into the Lower Provinces must execute a bond (Forms No. 32 and 33, Appendix A), binding himself and his heirs, successors, and assigns to produce to the Collector of Shajehanpore, within a reasonable time (to be fixed by the Collector of that district), a certificate signed by the Collector of the importing district of the due arrival of the spirit at its destination, or to pay the Collector of Shajehanpore a sum equal, in the case of liquor removed without payment of duty, to double the amount of duty chargeable thereon, and in the case of liquor removed after payment of duty, to the amount of duty already so paid. The bond will also provide for the payment of penalty duty at the above rates on any deficiency in volume or strength on the arrival of the liquor at its destination in excess of 5 per cent., *i.e.*, of double duty on such excess deficiency in the case of spirit removed without prepayment of duty, and of single duty on the excess deficiency in the case of spirit removed from Shajehanpore after payment of duty.

The bond to provide for the payment of penalty duty.

Time entered in the bond may be extended on application.

5. On a written application being made to the Collector of Shajehanpore, stating the causes, accidents, &c., which necessitate an extension of time, it shall be competent for that officer, if he thinks fit, to extend the time named in the bond under clause 4 for the due arrival of the spirit at its destination.

Certificate in case of delay.

6. Should any delay arise in granting the certificate at the place of destination, which in the opinion of the Collector of that place would be a good and sufficient reason for extending the currency of the bond, he shall grant a certificate to that effect, and the Collector of Shajehanpore, on receipt thereof, may grant the certified necessary extension.

Places for the reception, storage and examination of all spirits imported.

7. Collectors of districts in the Lower Provinces will fix places for the reception, storage, and examination of all spirits imported from Shajehanpore, subject to the orders of the Commissioner of Excise passed

SLIP No. 17.

Section X, pages 127-130.

1. For the rules in the above section, *substitute* the following revised rules: -

SECTION X.

SHAHJAHANPUR RUM AND SPIRITS.

Importation.

1. Any person may import rum and other spirits manufactured at Shahjahanpur into the Lower Provinces of Bengal either after prepayment of duty at the rate prescribed in those provinces or in bond under a pass granted as provided in the following rules.

Application for a pass.

2. When any person desires to export rum and other spirits manufactured at Shahjahanpur to the Lower Provinces of Bengal, he shall present a written application for a pass to the Collector of Shahjahanpur. The application must specify—

(I) the name of the consignor,

(II) the name of the consignee,

(III) the description, quantity, and strength of the spirits to be exported,

(IV) whether the liquor is to be exported after prepayment of duty or in bond.

3. Every applicetion must be accompanied by—

License authorising the applicant to import the spirits and bond.

(I) A license from the Collector or Deputy Commissioner of the district to which the spirits are to be exported, authorising the applicant to import the spirits and (II) in the case of spirits to be exported in bond, a duly executed bond in Form No. 32.

Exception.—Provided that such a license shall not be required in the case of spirits imported by licensed dealers, or by private persons requiring the spirit for consumption, and not for sale. In these cases, however, duty must be prepaid at Shahjahanpur.

Prepayment of duty.

4. If the spirits are to be exported after prepayment of duty the intending exporter shall pay in the amount of duty leviable upon them into the Government Treasury after filling up an invoice (chalan) in

duplicate. The Treasury Officer on payment of duty shall sign and return one copy of the chalan to the exporter retaining the other for record in the Treasury. The exporter shall submit the receipted chalan in proof of payment of duty with his application presented under rule 2.

Particulars in pass.

5. The pass granted by the Collector of Shahjahanpur shall be in triplicate and shall specify—

(I) the name of the consignor,

(II) the name of the consignee,

(III) the number and description of casks or other vessels in which the spirits are to be exported,

(IV) the description, quantity and strength of the spirits contained in each cask or other vessel,

(V) whether duty has been pr epaid or not.

One copy of the pass shall be delivered to the exporter, a second forwarded to the Collector or Deputy Commissioner of the district to which the spirits are to be taken, and the third retained for record. Within a reasonable time to be fixed by the Collector of Shahjahanpur and specified in the bond the importer shall produce to the Collector of Shahjahanpur his copy of the pass, with a certificate on it signed by the Collector or Deputy Commissioner of the importing district as to the due arrival of the spirit at its destination.

Casks to be marked.

6. On each cask or other vessel containing spirits for export there shall be legibly cut or painted

(1) the name and mark of the Rosa Distillery ;

(2) the number of the cask or other vessel ;

(3) the nature, quantity and strength of its contents.

These particulars shall correspond with those entered in the pass.

Time entered in the bond may be extended on application.

7. On a written application being made to the Collector of Shahjahanpur stating the causes, accidents, &c., which necessitate an extension of time, it shall be competent for him, if he think fit, to extend the time named in the bond for the due arrival of the spirit at its destination.

Certificate in case of delay.

8. Should any delay arise in granting the certificate at the place of destination which, in the opinion of the Collector or Deputy Commissioner of that place, would be a good and sufficient

"These particulars are to be entered in a register which shall be kept in Form 144 in Appendix A, in the office of the Collector of the district into which Shahjahanpur rum is imported." 4-5-93.

reason for extending the currency of the bond, he shall grant a certificate to that effect, and the Collector of Shahjahanpur on receipt thereof may grant the certified necessary extension.

Bond to be discharged on receipt of the pass and certificate.

9. The Collector of Shahjahanpur shall discharge the bond on receipt of the pass and certificate mentioned in rule 5, provided that none of the conditions of the bond have been infringed.

Recovery of penalty due under the bond.

10. If the certificate be not received within the time mentioned in the bond, or if on receipt of the certificate it appears that any of the conditions of the bond have been infringed, the Collector of Shahjahanpur shall forthwith take the necessary steps to recover from the executant, or his surety, the penalty due under the bond.

Register of imports to be maintained.

11. The particulars given in each pass shall be entered in a register which shall be kept in form No. 144 in Appendix A, in the office of the Collector of the district into which the spirits are imported.

Places for the reception, storage and examination of all spirits imported.

12. Collectors of districts in the Lower Provinces will fix places for the reception, storage and examination of all spirits imported under bond from Shahjahanpur, subject to the orders of the Commissioner of Excise passed in consultation with the Board of Revenue. The Commissioner of Excise is authorised to refuse, if necessary, permission to import such spirits without prepayment of duty into any place or district within the Lower Provinces.

Excise godowns to remain in charge of an Excise establishment.

13. Places fixed under the preceding clause for the reception and storage of spirits will, in all respects, be considered Excise godowns and will remain in charge of an Excise establishment to be fixed by the Commissioner of Excise, in consultation with the Board of Revenue, and to be entertained at the expense of the bonder or owner of the spirits so long as any spirit remains there.

Spirits not to be removed without a pass.

14. No spirits shall be removed from such godowns except under a pass signed by the Collector or other officer duly authorised by the Commissioner of Excise, and until full duty of excise has been paid. Any spirit removed from such godown except as above, shall be liable under the terms of the importer's

or bonder's license to confiscation, and the person removing the liquor, to the penalties provided by the Excise law. It will always be competent to the Commissioner of Excise, subject to the approval of the Board, to permit the removal of non-duty-paid spirit from one warehouse to another under bond.

Owner to give intimation in writing to Collector.

15. The owner or his agents shall give intimation in writing to the Collector of the district of the arrival of each consignment, and shall convey it at his own expense direct to the place fixed for its reception under clause 12.

Liability of spirit to confiscation in certain cases.

16. If any spirit arriving from Shahjahanpur is not taken direct to the place appointed for its reception or is found out of the ordinary route of transit, it shall be liable to confiscation.

Spirit stored to be tested and gauged.

17. On spirit being stored in the place appointed under clause 12, it shall be tested and gauged by an officer appointed for the purpose by the Collector of the district, care being taken to allow sufficient time for the spirit to cool. Due notice of such examination shall be given to the owners thereof.

Grant of a certificate on arrival.

18. The Collector of the importing district shall, after examination of the spirit, certify on the importer's copy of the pass the arrival of the consignment, setting forth in detail for each cask any excess or deficiency found in quantity or quality, as the case may be.

Allowance in case of deficiency at the time of clearance.

19. In case of deficiency at the time of clearing the spirit, an allowance shall be made according to the following scale:—

					Per cent.
For any time not	exceeding	1	month ...	...	1
Ditto	exceeding	1	month and not exceeding 3 months ...	...	2
Ditto	exceeding	3	months and not exceeding 6 months ...	...	3
Ditto	exceeding	6	months and not exceeding 12 months ...	...	4
Ditto	exceeding	12	months and not exceeding 2 years ...	...	6
Ditto	exceeding	2	years and not exceeding 3 years ...	...	8

in consultation with the Board of Revenue, who is authorised to refuse permission to import such spirits without prepayment of duty into any place or district within the Lower Provinces as may seem to him advisable.

Excise godowns to remain in charge of an excise establishment.

8. Places fixed under the preceding clause for the reception and storage of spirits will in all respects be considered excise godowns, and will remain in charge of an excise establishment to be fixed by the Commissioner of Excise in consultation with the Board of Revenue and be entertained at the expense of the bonder or owner of the spirits long as any spirit remains there.

Spirits not to be removed without a pass.

No spirits shall be removed from such godowns, except under a pass signed by the Collector or other officer duly authorised by the Commissioner of Excise, and until full duty of excise has been paid. Any spirit removed from such godown, except as above, will be liable under the terms of the importer's or bonder's license to confiscation, and the person removing the liquor to the penalties provided by the excise law. It will always be competent to the Commissioner of Excise, subject to the approval of the Board to permit the removal of non-duty paid spirit from one warehouse to another under bond.

Owner to give intimation in writing to Collector.

9. The owner or his agents will be required to give intimation in writing to the Collector of the district of the arrival of each consignment, and will convey all the spirits at their expense direct to the place fixed for its reception under clause 8.

Confiscation.

10. If any spirit arriving from Shajehanpore is not taken direct to the place appointed for its reception, or is found out of the ordinary route of transit, it will be liable to confiscation.

Spirit stored to be gauged and tested.

11. On spirit being stored in the place appointed under clause 7, it shall be gauged and tested by an officer appointed for the purpose by the Collector of the district, care being taken to allow sufficient time for the spirit to cool. Due notice of such examination shall be given to the owners thereof.

Duty to be levied on any excess in strength or quantity.

12. When any excess in strength or quantity is found in the case of duty-paid spirit, the duty ordinarily leviable on such spirit will be levied forthwith on such excess and before grant of the necessary certificate for cancelment of the bond.

Grant of certificate on arrival.

13. The Collector of the importing district will, after examination of the spirit, grant a certificate certifying the arrival of the consignment and realisation of duty or penalty duty on any excess or deficiency found in quantity or quality, as the case may be. 13 A +

Casks to be marked.

14. The following marks are to be legibly painted or cut on all the casks or other vessels containing the spirit, viz. the name of the distillery, the known mark of the proprietor, the number of the cask or other vessels, and the quantity and strength of contents. The above particulars should correspond with those in the letter of advice.

*B. C. O., of July 1887.

15. *All spirits imported into Calcutta from Shajehanpore will be carried to and stored in the excise godown at the expense of the owners or agents, and will be issued to the importers, consignees or agents only on payment of full duty, ~~or for exportation to other districts in Bengal in the same manner as imported spirits—*vide* clause 2, section V of the Excise Manual—or for exportation by sea under passes granted by the Collector of Calcutta.~~

Spirits imported into Calcutta to be stored in the excise godown.

16. The rule in clause 3, section IX, is applicable to all spirits manufactured at Shajehanpore and imported into Bengal under bond, and stored in places fixed for its reception.

Rule in clause 3 to apply to all spirits manufactured at Shajehanpore.

17. Spirits manufactured at Shajehanpore and imported into Bengal under the above rules may, after payment of full duty of excise, either at the place of manufacture or in the district into which the spirit is imported, be sold by persons holding licenses for the sale of imported liquor.

Sale of Shajehanpore Rum.

18. The provisions of sections 61 and 75 of Act VII (B.C.) of 1878 shall apply to all Shajehanpore spirits imported into Lower Bengal in excess of the quantity shown in the pass or bond prescribed in clauses 3 and 4 respectively, or otherwise in contravention of these rules.

Provisions of sections 61 and 75 shall apply to all Shajehanpore spirits.

Section XI.—Spirits manufactured in British India and imported by sea into Calcutta.

†B. C. O., 6 of December 1888.

1. †All spirit manufactured in British India and imported into Calcutta, whether imported by sea under bond or otherwise, shall be landed under Customs *green boat-note* and placed in the Custom House godown, and will remain in the custody of the Collector of Customs until the importer, owner, or agent applies for its removal into the excise godown.

Spirit manufactured in British India and imported into Calcutta to be placed in the Custom House.

2. Applications for removal shall be made in the usual bill-of-entry form, supported by the bill-of-lading or delivery order. The bill-of-entry will be made out "for removal into the excise godown" instead of "into town" as at present, and the officer in charge of the excise godown will give the Customs Officer a receipt in full for the number of casks or packages received.

Application for removal.

3. As soon as possible after the spirit has been received in the excise godown, it will be tested and gauged by an officer appointed by the Superintendent of Excise Revenue, and in the case of spirit landed under bond, the result will be communicated to the officer holding the bond in Madras or elsewhere.

Spirit to be tested and gauged as soon as it is received.

4. Excise duty shall be levied by the Superintendent of Excise Revenue on all such spirit landed under bond, subject to a wastage allowance similar to that laid down in section 116 of the Sea Customs Act.

Levy of excise duty.

"Or for transportation to other districts in Bengal. Such spirits, whether issued from the excise godown or purchased from a licensed vendor, when intended for sale, are to be transported in the same manner as imported spirits." 4-5-93.

distillery to the Collector of Customs under the bond prescribed section 144 of the said Acts." 10-2-93.

1. All spirit manufactured in British India and imported into Calcutta by sea, whether duty paid or under bond, shall be landed under Customs green boat-note and placed in the Custom House godown, and will remain in the custody of the Collector of Customs until the importer, owner, or agent applies for its removal into the Excise godown.

Spirit manufactured in British India and imported into Calcutta by sea, to be placed in the Custom House.

2. Applications for removal shall be made in the usual bill-of-entry form supported by the bill-of-lading or delivery order. The bill-of-entry will be made out "for removal into the Excise godown," and the officer in charge of the Excise godown will give the Customs Officer a receipt in full for the number of casks or packages received.

Application for removal to the Excise godown.

3. As soon as possible after the spirit has been received in the Excise godown, it will be tested and gauged by an officer appointed by the Superintendent of Excise Revenue, and in the case of spirit landed under bond, the result will be communicated to the officer holding the bond in Madras or elsewhere.

Spirit to be tested and gauged as soon as it is received in the Excise godown.

4. Excise duty shall be levied by the Superintendent of Excise Revenue on all such spirit landed under bond, subject to a wastage allowance similar to that laid down in section 116 of the Sea Customs Act.

Levy of Excise duty.

5. In the case of duty-paid spirit, if the excise duty at the port of exportation is lower than the duty chargeable in Calcutta, the differential duty under section 151 of the Sea Customs Act will be levied by the Superintendent of Excise Revenue at such rate as the local Government may from time to time, by notification in the local gazette, fix.

Levy of differential duty.

6. Passes for the removal of the spirit from the Excise godown will be issued by the Superintendent of Excise Revenue in accordance with section 18 of Act VII (B.C.) of 1878.

Passes to be issued by the Superintendent of Excise Revenue.

7. All charges on account of rent, cooperage, storing, removing, &c., incurred after such spirit has been received into the Excise godown must be paid by the importer, owner, or agent, as the case may be, to the Superintendent of Excise Revenue before the spirit is removed from the Excise godown, at such rates as may from time to time be fixed by the Board of Revenue.

8. After the fourth day, rent shall be charged on the spirit stored in the Excise godown at the rate of 3 annas per day per pipe or puncheon; 3 annas per day for every 100 Imperial gallons when imported in drums, bottles or other vessels; 1½ anna per day per hogshead; and one anna per day per quarter cask. In cases where the importers, owners, or agents do not make their own arrangements for cooperage, storage, and removal of the spirit, the charges shall be for cooperage, 8 annas per cask, and for storage and removal, if imported in casks, one anna per cask, and if imported in drums, cases or other vessels, half an anna per package.

20-5-92.

7. All charges incurred in the landing and removal of the spirit must be paid by the importer, owner, or agent to the Collector of Customs, failing which the amount will be levied by him under section 119 of the Sea Customs Act, and no portion of the spirit shall be removed from the Excise godown until a no-demand certificate has been received by the Superintendent of Excise Revenue from the Collector of Customs.

Landing charges to be paid by the importer.

8. All charges on account of rent, cooperage, storing, removing, &c., incurred after such spirit has been received into the Excise godown must be paid by the importer, owner, or agent, as the case may be, to the Superintendent of Excise Revenue before the spirit is removed from the Excise godown, at such rates as may from time to time be fixed by the Board of Revenue.

Charges on account of rent, &c., to be paid by the importer.

9. After the fourth day, rent shall be charged on the spirit stored in the Excise godown at the rate of 3 annas per day per pipe or puncheon; 3 annas per day for every 100 Imperial gallons when imported in drums, bottles or other vessels; 1½ anna per day per hogshead; and one anna per day per quarter cask. In cases where the importers, owners, or agents do not make their own arrangements for cooperage, storage, and removal of the spirit, the charges shall be for cooperage, 8 annas per cask, and for storage and removal if imported in casks, one anna per cask, and if imported in drums, cases or other vessels, half an anna per package. 8-5-94.

Rent how to be charged.

Spirit rendered effectually and permanently unfit for human consumption, generally known as methylated spirit.

1. Spirit rendered effectually and permanently unfit for human consumption, whether country-made or imported, is an exciseable article within the meaning of section 4 of the Bengal Excise Act (VII of 1878), but is subject to the special relaxations allowed under this section.

Spirit rendered unfit for human consumption, an exciseable article.

2. An application for a license to remove spirit, rendered effectually and permanently unfit for human consumption, on payment of an *ad valorem* duty of 5 per cent., must be made to the Collector of the district, or to the Superintendent of Excise Revenue of Calcutta, if the spirit is to be taken from a distillery within 20 miles of Calcutta, or from the Custom House, or is to be used in his jurisdiction.

Application where to be made.

3. The Collector, or the Superintendent of Excise Revenue, may also authorize the use of spirit, so rendered effectually and permanently unfit for human consumption, within the walls of the licensed distillery in which it was manufactured, after payment of the reduced duty of 5 per cent. *ad valorem*. In this

May be used within the distillery.

Issue of license.

4. The Collector, or the Superintendent of Excise Revenue, on sanctioning the removal of spirit under Rule 2, shall issue a license in Form 34 in Appendix A, authorizing a person to remove spirit rendered effectually and permanently unfit for human consumption, under the following rules, from a distillery or from the Custom House, on payment of the reduced duty of 5 per cent. *ad valorem*.

Ingredient to be used.

5. Whenever country spirit is to be rendered effectually and permanently unfit for human consumption, the ingredient to be used for admixture with the spirit shall be caoutchoucine, which shall be mixed with the spirit in the proportion of 1 part of volume of the caoutchoucine to 99 parts of volume of the spirit, which shall not be of less strength than 30 per cent. overproof.

Test by Chemical Examiner.

6. The ingredient to be used for admixture with the spirit must be tested by the Chemical Examiner to Government, who must certify to the Collector, or the Superintendent of Excise Revenue, that it will effectually and permanently render unpalatable and unfit for human consumption the spirit with which it is mixed.

Valuation.

7. For the purpose of fixing the amount of duty to be levied on such spirit, its market value is fixed by the Collector, or the Superintendent of Excise Revenue, subject to the revision of the Commissioner of Excise.

Expense.

8. Any expense which may be incurred by the Collector, or the Superintendent of Excise Revenue, in rendering spirit unfit for human consumption, or for ascertaining by chemical or other process that it has been effectually and permanently so rendered, must be paid by the person wishing to remove the spirit before its removal is allowed.

Certificate of Chemical Examiner.

9. Spirit imported by sea, rendered effectually and permanently unfit for human consumption, will be dealt with by the Collector of Sea Customs. Spirit manufactured in any other Province and imported into Bengal, shall pay full duty, unless the Chemical Examiner to Government shall have certified, on a sample sent to him, that the spirit has been rendered effectually and permanently unfit for human consumption in accordance with Rule 5 above, or in some other equally efficacious manner. The use of wood-naphtha shall not be held to render spirit effectually and permanently unfit for human consumption.

5. In the case of duty-paid spirit, if the excise duty at the port of exportation is lower than the duty chargeable in Calcutta, the differential duty under section 151 of the Sea Customs Act will be levied by the Superintendent of Excise Revenue at such rate as the Local Government may from time to time, by notification in the local gazette, fix.

Differential duty and its levy.

6. Passes for the removal of the spirit from the excise godown will be issued by the Superintendent of Excise Revenue in accordance with section 18 of Act VII (B.C.) of 1878.

Passes to be issued by the Superintendent of Excise Revenue.

7. All charges incurred in the landing and removal of the spirit must be paid by the importer, owner, or agent to the Collector of Customs, failing which the amount will be levied by him under section 119 of the Sea Customs Act, and no portion of the spirit shall be removed from the excise godown until a "*no-demand certificate*" has been received by the Superintendent of Excise Revenue from the Collector of Customs.

Landing charges to be paid by the importer.

8. All charges on account of rent, cooperage, storing, removing, &c., incurred after such spirit has been received into the excise godown, must be paid by the importer, owner, or agent, as the case may be, to the Superintendent of Excise Revenue before the spirit is removed from the excise godown, at such rates as may, from time to time, be fixed by the Board of Revenue.

Charges on account of rent, &c., to be paid by the importer.

9. *After the fourth day, rent shall be charged on the spirit stored in the excise godown at the rate of 3 annas per day per pipe or puncheon; 3 annas per day for every 100 Imperial gallons when imported in drums, bottles or other vessels; 1½ anna per day per hogshead; and 1 anna per day per quarter cask. In cases where the importers, owners or agents do not make their own arrangements for cooperage, storage, and removal of the spirit, the charges shall be—for cooperage, 8 annas per cask, and for storage and removal, if imported in casks, one anna per cask, and if imported in drums, cases or other vessels, half an anna per package.

Rent how to be charged.

* B. C. O., 8 of March 1889.

SECTION XII.—SPIRIT FOR USE IN ARTS, MANUFACTURES, AND CHEMISTRY.

1. An application for a license to use spirit exclusively for purposes of art, manufacture, or chemistry, on a payment of an *ad valorem* duty of 5 per cent., under Act XI of 1882, must be made to the Collector of the district, or to the Collector of Excise Revenue of Calcutta, if the spirit is to be taken from a distillery within twenty miles of Calcutta, or from the Custom-house, or is to be used in his jurisdiction.

Application where to be made.

2. The Collector may authorize the persons to whom he has given such a license to use spirit, for the aforesaid purposes, within the walls of the licensed distillery in which it was manufactured, after payment of the reduced duty of 5 per cent. *ad valorem*. In this case, the use

May be used within the distillery;

of the spirit will be under the supervision of the same excise establishment as the manufacturing operations of the distillery.

or removed under bond for use elsewhere.

3. The Collector may issue a license in Form 34 (old No. 11) in Appendix A, authorizing a person to remove spirit from a distillery or from the Custom-house, to be used exclusively for the aforesaid purposes, on payment of the reduced duty of 5 per cent. *ad valorem;* provided that the Collector be satisfied that such spirit has been effectually and permanently rendered unfit for human consumption by the admixture of caoutchoucine, or in special cases, as mentioned below, of woodnaptha.

Ingredients to be used.

4. Whenever country spirit is to be rendered effectually and permanently unfit for human consumption, the ingredient to be used for admixture with the spirit shall be caoutchoucine, which shall be mixed with the spirit in the proportion of one* part of volume of the caoutchoucine to 99* parts of volume of the spirit, which shall not be of less strength than 30 per cent. over proof. Under the Board's sanction in each instance, woodnaptha can be used instead of caoutchoucine in special cases, where the latter ingredient would damage the spirit so as to make it unsuitable for the purpose intended. In such cases, one part by volume of crude woodnaptha shall be mixed with nine parts by volume of spirit of not less strength than 30 per cent. over proof, *e.g.*, 100 gallons of methylated spirit should contain 90 gallons of spirit and 10 gallons of woodnaptha.

* B. C. O., 14 of March 1888.

Text by Chemical Examiner.

5. The ingredient to be used for admixture with the spirit must be tested by the Chemical Examiner to Government, who must certify to the Collector that it will effectually and permanently render unpalatable and unfit for human consumption the spirit with which it is mixed.

Valuation.

6. For the purpose of fixing the amount of duty to be levied on such spirit, its market value is fixed by the Collector of Excise Revenue, subject to the revision of the Commissioner of Excise.

Expense.

7. Any expense which may be incurred by the Collector in rendering spirit unfit for human consumption, or for ascertaining, by chemical or other process, that it has been effectually and permanently so rendered, must be paid by the person wishing to remove the spirit, before its removal is allowed.

A hundred gallons the maximum.

8. Without the sanction of the Board, which may be granted on special application made by the person or firm concerned, no greater quantity than 100 gallons of spirit may be passed out at a time to one person or firm, for use in arts, manufactures, or chemistry.

License may be refused.

9. The Collector may refuse to grant a license, without assigning any reason, except to the superior revenue authorities in case of appeal.

Conditions of license.

10. The license to use spirit for the purposes aforesaid contains a condition that the spirit shall be used on certain specified premises only, and that those premises shall be open to the entry and inspection of Excise Officers at any time of the day or night.

case, the use of the spirit will be under the supervision of the same excise establishment as the manufacturing operations of the distillery.

Issue of license.

4. The Collector, or the Superintendent of Excise Revenue, on sanctioning the removal of spirit under Rule 2, shall issue a license in Form 34 in Appendix A, authorizing a person to remove spirit rendered effectually and permanently unfit for human consumption, under the following rules, from a distillery or from the Custom House, on payment of the reduced duty of 5 per cent. *ad valorem*.

Ingredients to be used.

5. Whenever country spirit is to be rendered effectually and permanently unfit for human consumption, the ingredient to be used for admixture with the spirit shall be caoutchoucine, which shall be mixed with the spirit in the proportion of 1 part of volume of the caoutchoucine to 99 parts of volume of the spirit, which shall not be of less strength than 30 per cent. overproof.

Test by Chemical Examiner.

6. The ingredient to be used for admixture with the spirit must be tested by the Chemical Examiner to Government, who must certify to the Collector, or the Superintendent of Excise Revenue, that it will effectually and permanently render unpalatable and unfit for human consumption the spirit with which it is mixed.

Valuation.

7. For the purpose of fixing the amount of duty to be levied on such spirit, its market value is fixed by the Collector, or the Superintendent of Excise Revenue, subject to the revision of the Commissioner of Excise.

Expense.

8. Any expense which may be incurred by the Collector, or the Superintendent of Excise Revenue, in rendering spirit unfit for human consumption, or for ascertaining by chemical or other process that it has been effectually and permanently so rendered, must be paid by the person wishing to remove the spirit before its removal is allowed.

Certificate of Chemical Examiner.

9. Spirit imported by sea, rendered effectually and permanently unfit for human consumption, will be dealt with by the Collector of Sea Customs. Spirit manufactured in any other Province and imported into Bengal, shall pay full duty, unless the

Chemical Examiner to Government shall have certified, on a sample sent to him, that the spirit has been rendered effectually and permanently unfit for human consumption in accordance with Rule 5 above, or in some other equally efficacious manner. The use of wood-naphtha shall not be held to render spirit effectually and permanently unfit for human consumption.

License for sale.

10. A license in Form No. 34A, is required for the sale of spirit rendered effectually and permanently unfit for human consumption. Such license shall be granted, free of cost, by the Collector of the district, or the Superintendent of Excise Revenue.

Penalties for unauthorized use or possession.

11. The unauthorized use or possession or sale of spirit rendered effectually and permanently unfit for human consumption, shall subject the offender to the penalties provided in the Excise Act. 8-6-98.

10 11. The use of spirit methylated or caoutchoucined according to these rules is not permitted in the manufacture or preparation of tinctures, medicated spirits, hyponitrous ether, or other pharmaceutical preparations, or in the manufacture or preparation of any other article capable of being used as a beverage or internally as a medicine, with the exception of sulphuric ether, chloroform, and chloral hydrate.

Methylated spirit not to be used in the manufacture of tinctures, medicated spirits, &c.

12. No licenses are required for the sale of methylated spirit.

License for sale.

SECTION XIII.—COUNTRY SPIRITS.

Fixed Duty System.

1. Country spirit is any spirit made by the native process of distillation. The spirit is distilled from the mowah flower, from molasses taken from the sugarcane or date-palm, from rice, or from a combination of these substances; and in some districts there is added a small quantity of *bakhur*, a compound prepared from the roots and leaves of several plants of which the components are unknown, but which are proved by chemical analysis to be innocuous.

Definition.

2. The manufacture may be carried on under the fixed duty or distillery system, or under the outstill system.

Manufacture.

3. On the fixed duty system, country spirit may be distilled under a license from the Collector, either in a private or public distillery; but in no case is a license to be granted for the distillation of country spirit in a private distillery without the sanction of the Commissioner of Excise previously obtained.

Distillation, private or public.

4. The rules given in Sections VI and IX for the manufacture, store, and removal of spirit distilled in the English method in private distilleries, are applicable, *mutatis mutandis*, to *all* spirit manufactured in the native mode.

Private licensed distilleries.

5. Public central distilleries are established, under section 9, Act VII (B.C.) of 1878, with the sanction of the Board of Revenue, at convenient places in each district. Limits are defined for each distillery, by a notification in the *Calcutta Gazette* in Form 35* given in Appendix A, within which no country spirits, except such as are manufactured at such distillery, shall be introduced or sold without a special pass from the Collector, and within which no stills shall be constructed or worked, or spirits manufactured, except at the said distillery.

Public distilleries.

* B. C. O., 4 of March 1885.

6. Whenever it is proposed to establish a new public distillery, the following information must be submitted to the Board of Revenue, through the Commissioner of Excise:—

Form of application.

(1) Proposed locality of the distillery.
(2) Approximate area in square miles to be supplied from the distillery.

(3) Longest distance from the distillery of any point which is expected to be supplied from the distillery.
(4) Proposed rate of duty per gallon, London-proof, to be levied on the spirit distilled.
(5) Probable rate of license fee per month for each retail shop supplied from the distillery.
(6) Proposed rate of distillery fee per gross gallon.
(7) Number of stills which the proposed distillery will accommodate.
(8) Number of stills expected to be set up and ordinarily at work in the distillery.
(9) Rough estimate of cost of constructing the distillery, showing whether it is to be constructed by the Public Works Department or by the local revenue authorities.
(10) Estimated annual cost of repairs to distillery buildings.
(11) Estimated annual ground rent of the distillery.
(12) Estimated cost of distillery establishment per month.
(13) Amount of duty which may be expected from the distillery per month.
(14) Amount of revenue expected monthly from license fees of retail shops supplied by the distillery.
(15) Remarks.

Buildings.

7. Public distilleries are constructed at the expense of Government. They are to be surrounded by a wall with only one entrance, so that no spirit can pass out without the cognizance of the Excise Officer in charge.

Construction.

8. As to the construction of central distilleries, &c., see section I relating to "Public Buildings and Lands" in Chapter V, headed "Miscellaneous" on page 79 of the "Board's Rules, 1888."

Rent.

9. The Board is competent to sanction, as an ordinary contingent charge, the payment of the rent of public distillery premises, and of ground-rent for the site of such distilleries, and for cutcherry and all other excise buildings, and one rupee per mensem per distillery for country stationery.

Mode of working.

10. In a public distillery the manufacture of spirit is carried on by licensed distillers at their own cost and risk. Every distiller is bound to keep the premises where his still is worked clean and in good order, subject to the directions of the officer in charge.

Form of license.

11. A person wishing to set up a still in a public distillery must apply to the Collector for a license, which is given in Form 36 (old No. 15,) in Appendix A.

No monopoly.

12. A licensed distiller may set up any number of stills in a public distillery, subject to such restrictions as the Collector may find it necessary to impose with reference to the accommodation available. No monopoly of distillation is allowed. If the full number of stills which distillers wish to work cannot be accommodated on the premises, the Collector must distribute the space fairly among all the applicants.

10. A license in Form No. 34A is required for the sale of spirit rendered effectually and permanently unfit for human consumption Such license shall be granted, free of cost, by the Collector of the district, or the Superintendent of Excise Revenue.

License for sale.

10A. No person shall possess a larger quantity of spirit rendered effectually and permanently unfit for human consumption than two imperial gallons or twelve reputed quart bottles without a license or pass from the Collector or the Superintendent of Excise Revenue.

Limit of possession.

11. The unauthorized use or possession or sale of spirit, rendered effectually and permanently unfit for human consumption, shall subject the offender to the penalties provided in the Excise Act. 7-1-1901.

Penalties for unauthorized use or possession.

"9. Payments of rent of public distillery premises and of ground rent for the site of such distilleries and for cutcherry and all other excise buildings require the sanction of Government."

8 6 93.

10 ✓ "And generally to obey the orders of the Superintendent, subject to appeal to the Collector of the district." 9-4-92.

22. The size and capacity of every still is to be recorded and marked on it and the distiller must give to the officer in charge an inventory of all the apparatus he may take into use. The* officer in charge of a sudder distillery is to keep up a register in Form 37 (old No. 15A), Appendix A, of the stills worked in a sudder distillery, a register in Form 38 (old No. 15C) in Appendix A, of fermenting vessels, and a register in Form† 39 (old No. 15D), Appendix A, of spirits intended for redistillation.

Apparatus to be registered and marked.

* B. C. O., 1 of May 1886.

† B. C. O., 5 of September 1888.

23. Distillers must keep a regular account of their distillation, showing the quantity manufactured daily in gross imperial gallons, the quantity passed out, and the quantity in store. The spirit distilled each day‡ is to be stored in glass‡ or porcelain jars or wooden casks, and shall be tested with the hydrometer, measured and stored separately from the distillations of other days when the strength differs; but§ spirits of the same strength, though distilled on different days, may be put in the same vessel. Care should be taken to allow the spirit to cool before it is tested. The quantity, temperature, strength, and duty chargeable shall be recorded on a ticket signed by the officer‖ in charge of the distillery who tests and measures the spirit, and this ticket shall be affixed to the vessel in which the spirit is stored. Whenever spirit is taken out of the vessel, the quantity taken out must be noted on the ticket. When¶ the liquor is redistilled, the distillery officer should see that the whole outturn of the first distillation is put into the still; but if, the redistillation does not take place on the same day, the total quantity should be noted on a ticket to be attached to the vessel in which it is kept. The** liquor produced by redistillation is to be measured and tested, and the quantity and strength of the liquor kept in each vessel is to be noted on a ticket to be attached to it.

Distillers to keep an account.

‡ B. C. O. 11 of July 1888.

§ B. C. O., 4 of March 1890.

‖ B. C. O., 4 of June 1886.

¶ B. C. O., 2 of April 1889.

** B. C. O., 5 of September 1888.

24. The stores of spirit, and the accounts belonging to each distiller, are to be open at all times to the inspection and examination of the officer in charge of the distillery and of the Collector, and of any officer employed by the Collector for that purpose.

Stores, &c., open to inspection.

25. Wort prepared for distillation is on no account to be allowed to leave a distillery.

Wort not to pass out.

26. The still and apparatus of a distiller permanently ceasing to manufacture, must, within five days of closure, be removed from the distillery premises, unless transferred, on application, to another licensed distiller. If not removed or transferred within that time, rent is to be charged as on a working still, and, if not removed after ten days' notice for its removal has been given, the still will be confiscated.

Disposal of still on cessation of license.

27. No spirit is to be removed from a distillery or its store-rooms unless it is protected by a pass from the officer in charge, which is to be shown at the gate to the peon on duty at the gate of the distillery.

No issues without pass.

28. The officer in charge may grant a pass for spirit to a duly licensed retail vendor, on payment of duty at the prescribed rate. In cases where the passes are

Rate of duty.

22 v "Under the personal supervision of the Superintendent."
9-4-92.

27 v "Granted by an officer duly empowered to grant passes."
9-4-92.

28. "Duty and distillery fees shall ordinarily be paid into the

"28A. In districts in which the Superintendent of the distillery has been authorised under clause 28 to grant passes, a retail vendor may remit in advance to the treasury or sub-treasury, as the case may be, lump sums from time to time on account of duty. A ledger account of each such vendor in Form No. 56, in Appendix A, shall be kept by the Distillery Superintendent, showing the amounts paid by such vendor, the quantity of liquor taken out, the duty levied on it, and the balance left to his credit after deducting such duty. The account shall be balanced every time there is a transaction, and a daily balance sheet submitted to the Excise Deputy Collector. The Distillery Superintendent shall take care to issue liquor only up to the limit of the credit of each vendor. On every weekly visit, the Excise Deputy Collector, or Subdivisional Officer, shall certify that every issue to a retail vendor since his last visit has been entered in the ledger.

N.B.—This rule has been framed for the convenience of retail vendors, and it is optional with them to take advantage of it or not." 8-5-93.

30 v "Empowered to grant passes." 9-4-92.

30 v "Granting them." 9-4 92.

31 v v v "The will see that water is not mixed with the distilled spirit, after dis ∧ 31 "Monghyr and Bhagalpur." 8-1-94.
strength, and in districts other than those of the Patna Division that water is not placed in the 'receiver' prior to the commencement of distillation." 8-5-92.

issued by the Excise Deputy Collector on payment of duty direct to the treasury, a register in Form 41 (52, "Board's Rules, 1888") in Appendix A shall be kept in the distillery by the officer in charge. The rate of duty is determined for each district, from time to time, by Government. The rates now in force are shown in Appendix B.

Medical liquor.

29. *District officers are authorized to grant a pass in Form 43 (old No. 16), Appendix A, *mutatis mutandis*, to any person applying to possess medical liquor distilled

* B. C. O., 9 of April 1886.

"The duty shall be levied on the quantity of molasses, sugar or other saccharine matter used, taking the outturn of a maund at 5 gallons London-proof, and calculating the duty at the rate fixed for the district." 9-5-95.

5.95

for such larger quantity. The passholder must not sell or barter any portion of the liquor covered by the pass.

Passes to be in form of cheque-books.

30. Passes are printed, in triplicate* in cheque form, and bound up in sets of a hundred: one part* is given to the person removing the spirit, one part is sent to the Collector, and the counterfoil remains for record and reference. The pass books are issued by the Collector to the officer in charge of each distillery. The pages must be numbered before they leave the Collector's office. Passes are in Form 43 (old No. 16), Appendix A; the counterfoils, which remain in the office, obviate the necessity of a separate register of passes being kept. The passes should be returned to the officer in charge of the distillery as soon as possible after their period of currency has expired, and the date of their return will be noted on the pass. The period for which each pass is current is to be entered in the pass and counterfoil. †Failure to return pass within the time allowed shall be punishable under section 59 of the Excise Act.

* B. C. O., 2 of September 1885.

7-7-92.

† B. C. O., 13 of January 1888.

Officers not to interfere with strength.

31. *Except under the special orders of the Commissioner of Excise, the Excise Officers must in no way interfere to regulate the strength of the spirit distilled. Where no such orders have been issued, spirit may be made, and passed out of the distillery, as strong, or as weak as the distiller chooses. The duty is levied at the prescribed rate according to the strength of the spirit as ascertained by the hydrometer. But¶ Excise Officers have the right, and are required, to interfere with any method of distillation which is calculated to produce unwholesome spirit, and are to prevent the preparation of wash or wort with noxious materials.

* B. C. O., 7 of August 1889.

¶ B. C. O., 3 of November 1886.

Saccharine matter not to be introduced after distillation.

32. In using the hydrometer, special care should be taken that no saccharine matter is introduced into the liquor after it has been drawn from the still, and before it is tested. The effect of the addition of sugar or other soluble matter to spirit is to heighten the specific gravity of the spirit and to cause it to indicate, when tested by the hydrometer, a lower strength than the actual strength, thereby entailing loss of revenue.

Supply of measures and hydrometers.

33. Indents for standard measures are to be made, through the Commissioner of Excise, upon the Superintendent of Excise Revenue, Calcutta. Indents for hydrometers and thermometers are to be made direct

upon the Commissioner of Excise. The address to which, and the mode by which, the instruments are to be sent, are to be always fully stated in all such indents, and the orders of the Commissioner of Excise under which an instrument was last supplied to the public distillery should also be specified. The* hydrometer should be kept under the personal custody of the officer in charge of the distillery, and should on no account be made over to distillers or other persons.

* B. C. O., 10 of April 1886.

34. The Collector should constantly ascertain that the subordinate Excise Officers thoroughly understand the use of the hydrometer. The† instrument should be used and washed by the officer in charge of the distillery. Care should be taken that any portion of the weight put into the bulb is not abstracted with the view of causing the instrument to indicate a lower strength. The Commissioner of Excise supplies tables in English, which show the exact duty to be levied upon an imperial gallon of spirit at any strength that may be indicated by the hydrometer.

Use of hydrometers.

† B. C. O., 10 of April 1886.

35. There is a table for each of the eleven following standards :—

Board's tables.

	Rs.	A.
1. When the duty upon an imperial gallon at London-proof is	5	0
2. When it is	4	6
3. When it is	4	0
4. When it is	3	12
5. When it is	3	2
6. When it is	3	0
7. When it is	2	8
8. When it is	2	0
9. When it is	1	14
10. When it is	1	9
11. When it is	1	8

The standard of duty in a district is always fixed at one or other of these rates. The duty to be charged will be the duty entered in the table opposite to the strength indicated by the hydrometer.

* B. C. O, 10 of April 1886.

36. *With these tables before him, it is only necessary for the Excise Officer, *firstly*, to stir the spirits thoroughly, so as to be sure that the thermometer indicates the true temperature: the thermometer should be allowed to remain in the spirit for about five minutes, and then taken out; *secondly*, he should use and read the hydrometer correctly. The hydrometer should be thoroughly immersed, and then allowed to rise till it is at rest.

How to use tables.

* B. C. O., 10 of April 1886.

37. *Brass hydrometers are liable to be thrown out of adjustment by the action of the acids in the spirit upon the metal of which the instruments are made. In order to retard this deterioration to the utmost, the hydrometers, after use, should be well washed with an abundant supply of water, and then lightly dried with a soft cloth before being replaced in its box. Glass hydrometers, though they are not subject to the action of acids, should be similarly treated after use.

Deterioration of hydrometers.

* B. C. O., 10 of April 1886.

38. *A hydrometer thoroughly out of adjustment is useless, and must be rejected summarily. When there is any variation between the distillery hydrometer and the standard hydrometer, the officer in charge of

Spoilt hydrometers to be rejected.

Spirit rendered effectually and permanently unfit for human consumption, generally known as methylated spirit.

1. Spirit rendered effectually and permanently unfit for human consumption, whether country-made or imported, is an exciseable article within the meaning of section 4 of the Bengal Excis Act (VII of 1878), but is subject to the special relaxations allowed under this section.

Spirit rendered unfit for human consumption, an exciseable article.

2. An application for a license to remove spirit, rendered effectually and permanently unfit for human consumption, on payment of an *ad valorem* duty of 5 per cent., must be made to the Collector of the district, or to the Superintendent of Excise Revenue of Calcutta, if the spirit is to be taken from a distillery within 20 miles of Calcutta, or from the Custom House, or is to be used in his jurisdiction.

Application where to be made.

3. The Collector, or the Superintendent of Excise Revenue, may also authorize the use of spirit, so rendered effectually and permanently unfit for human consumption, within the walls of the licensed distillery in which it was manufactured, after payment of the reduced duty of 5 per cent. *ad valorem*. In this case, the use of the spirit will be under the supervision of the same excise establishment as the manufacturing operations of the distillery.

May be used within the distillery.

"If the hydrometer used is adjusted to that temperature. Such hydrometers." 9-4-92.

41 "No officer shall." 9-4-92.

"43. In addition to the prescribed duty per Imperial gallon, a fee is levied monthly from the distillers on each gallon of liquor distilled, as payment for the use of the distillery premises. When spirits are redistilled, the distillery fee shall be levied on the produce of both the first and second distillation. The rate of this fee is at present fixed at 2½ annas per London-proof gallon in all the districts in the Lower Provinces except those noted in the margin, where the fee shall be one anna per gross gallon. The aggregate of distillery fees is intended to meet the expenses of keeping up the distillery buildings, the salaries of the special distillery establishments, and the contingent expenses of the distilleries. These distillery fees, however, are credited to the General Excise Revenue." 16-11-93.

Distillery fee.

Burdwan, Hooghly, Bankura, Birbhum, Calcutta, Nadia, Jessore, Khulna, Cuttack, Puri, Hazaribagh.

the distillery should apply the necessary correction when calculating the duty. But when the variation becomes excessive, the defective instrument should be withdrawn and a new one supplied in its place.

Excise Deputy Collector to be provided with a standard hydrometer.

39. In order to test the correctness of the instruments in constant use, the Deputy Collector, who manages the department under the Collector, is to be provided with a standard hydrometer, which he must be very careful to preserve in adjustment, by using it only when necessary, and by never using it without carefully dipping it in water and drying it. It is of the utmost importance that the instruments in constant use at distilleries should be tested not less frequently than once every two months.

Spirits to be tested at a temperature of 80°.

40. *Spirits must be tested at a temperature of 80°. Hydrometers are adjusted to 80°, and cannot be relied on to register correctly at any other temperature. The test with the standard should invariably be carried on at that temperature to ensure a correct comparison. In places where there is no standard hydrometer, and where its accuracy is doubted, the correctness or otherwise may be roughly ascertained by dipping it in distilled water, or in its absence in filtered water, where it will float at *W* if correct; if otherwise, below or above it.

* B. C. O., 10 of April 1886.

9-4-92.

No pass without duty.

41. The officer in charge must on no account give a pass for spirit which has not paid full duty, except under special orders from the Collector.

Time of issue.

42. No spirit is allowed to leave the distillery on Sunday after 9 A.M. The hours of issue on other days are between 9 A.M. and sunset.

Distillery fee.

43. In addition to the prescribed duty per imperial gallon, a fee is levied monthly from the distillers on each gallon of liquor distilled, without reference to its strength, as payment for the use of the distillery premises. When* spirits are redistilled, the distillery fee shall be levied on the produce of both the first and second distillation. The rate of this fee is fixed by the Board of Revenue† at a uniform fee of one anna per gallon for all distilleries, that the aggregate of distillery fees may cover the expenses of keeping up the distillery buildings, the salaries of the special distillery establishments, and the contingent expenses of the distilleries. These distillery fees, however, are credited to the General Excise Revenue.

* B. C. O., 5 of September 1888.

† B. C. O., 5 of Januory 1887.

Accounts and statements to be kept by officer in charge of a distillery.

44. The following accounts and statements are to be kept by the officer in charge of a distillery in the forms given in Appendix A:—

Daily account of quantity of spirit manufactured, cleared, and remaining in the store of each distiller (Form 44—old No. 17); a separate account for each distiller.

Daily abstract of total quantity of spirit manufactured, cleared, and remaining in store, and of duty paid in the distillery (Form 45—old No. 18).

Daily account of spirit passed out to each licensed retail shop, with amount of duty paid; a separate account for each shop (Form 46—old No. 19).

Register of licensed retail shops ordinarily drawing their supplies from the distillers, with dates of payment of monthly license fees (Form 47—old No. 20). *This register need not be kept in distilleries where the officers in charge do not issue passes.

* B. C. O., 8 of August 1890.

Daily account of receipts and disbursements (Form 48—old No. 21).

†Diary (Form 49).

† B. C. O., 4 of January 1889.

45. The forms for the above account sand statements are bound up in books, which are issued as required to the officers in charge of distilleries. Before issue, each page should be numbered, and each leaf attested by the initials clearly written of the officer in charge of excise, and the last page of each book should specify the total number of pages contained in it, also in the handwriting of the same officer. The entries in the registers shall be continued from one year to another until the volume is completed. The officer in charge of distillery should sign each page after completing the entries in it.

Forms of accounts bound up in books.

46. Whenever a Collector, Assistant or Deputy Collector or Sub-Deputy Collector, or Excise Inspector, visits and inspects a distillery, he must subscribe his initials and the date to the last entry in each of these books.

Attestation.

47. Copy of the daily account (Form 46 old No. 19) is to be submitted to the Collector on the following day without fail. The close *daily* scrutiny of these abstracts, and the calculations in them, is the main check which a Collector has on his distillery officers. Forms 45 (old No. 18) and 47 (old No. 20) must also be submitted to the Collector (see clause 44) for purpose of check—the former daily and the latter monthly.

Daily abstract.

48. The counterfoil of each pass (Form 43—old No. 16) granted under clause 30, as well as the pass itself, should be forwarded to the Collector, the former on the date of the issue of the pass, and the latter on the date of its return to the officer in charge of distillery after the expiration of its currency, and should be carefully checked and compared in the Collector's office with Forms 45 (old No. 18) and 46 (old No. 19). It is the duty of the officer in charge of excise to certify every month that he has satisfied himself that the above forms with the passes and counterfoils have been punctually submitted and subjected to a careful scrutiny.

Passes.

49. The following statements, given in Appendix A, must be submitted by the officer in charge of a distillery not later than the 2nd of the month succeeding that to which they relate:—

Returns to be submitted monthly.

Account of receipts and disbursements (Form 48—old No. 21). This should be tested in the Collector's office by comparison with the entries in Forms 45 (old No. 18) and 47 (old No. 20.)

Comparative statement of spirit cleared in the month under report, with the average quantity cleared monthly in the three preceding months (Form 50—old No. 22).

List of stills occupying the distillery during the month, and amount of distillery fees levied from them (Form 51—old No. 23).

Statement of demands, collections, and balances for the month (Form 52—old No. 24). This statement will be checked by Form 45

"Copy." 9-4-92.

"Copies." 7-7-92.

"quantity cleared in the corresponding month of the previous year." 11-3-94.

"The Collector is expected to visit the distillery at his own head-quarters at least once a month, and the Deputy Collector who superintends the Excise Department and each Subdivisional Officer are expected to do the same at least once a week. The outlying distilleries should in like manner be visited by the Collector or his staff as often as possible, but not less than once a month. The Special Excise Deputy Collector is to inspect the liquor depôts at subdivisional head-quarters on his periodical inspection of the subdivisional Excise office. A complete report of inspection is to be submitted by the Collector to the Commissioner of Excise in Form No. 53 in Appendix A by the 1st April of each year. The Excise Deputy Collector's and the Subdivisional Officer's reports will be due to the Collector at the close of their respective inspections." 6-6-99.

Inspection duties.

(old No. 18), and will check the cash account (Form 48—old No. 21). With proper management there should never be any balance outstanding at the end of the month. Full explanation should be given of any items which remain unrealized.

Duty of officer inspecting the distillery.

50. On each visit of inspection to the distillery, the officers named in clause 46 should personally ascertain that the amount shown in column 15, Form 48 (old No. 21), is actually in the distillery cash box.

Distinction of sorts.

51. When spirit is manufactured after the English method in a distillery, each class of spirit must be shown distinctly. Separate statements in Forms 45 (old No. 18), 46 (old No. 19), 47 (old No. 20), 48 (old No. 21,) and 51 (old No. 23 must be kept up, showing separately the spirit manufactured after the English method.

Inspection duties.

52. The Collector is expected to visit the distillery at his own head-quarters at least once a month, and the Deputy Collector, who superintends the Excise Department, and each Sub-divisional Officer, are expected to do the same at least once a week. The outlying distilleries should be in like manner visited by the Collector or his staff as often as possible, but not less than once a month. The Special Excise Deputy Collector is to inspect the liquor depôts at Sub-divisional Head-quarters on his periodical inspection of the Sub-divisional Excise Office. A complete report of inspection is to be submitted by the Collector to the Commissioner in the From No. 53 in Appendix A at the end of each ~~calendar~~ half-year. The reports will be due to him by the 1st July and 1st January of each year.

53. The efficiency of the sudder distillery system depends considerably on the closeness and vigour of the supervision to which the officer in charge of the distillery and the distillers and the vendors are subjected. Inspection should be regular and systematic, but it should be irregularly regular, so that the visit of the inspecting officer may not be expected and prepared for on a particular day or hour. An inspecting officer is required to test the strength and the quantities of spirits in store, to satisfy himself as to the knowledge of the officer in charge of distillery to use the hydrometer, to examine the cash balance, and to affix his initials in the distillery account books and registers. An endeavour should be made not to allow inspections to become a mere matter of form. The stock of each distiller should be inspected, and special attention should be given to the account Form 46 (old No. 19) showing the quantity of spirit passed out daily to each licensed shop, so that if the quantity passed is insufficient to support a particular shop honestly, the shop-keeper may be cautioned, or inquiry may be instituted to ascertain if he supplements the sales of his shop by the use of illicit liquor.

Inspection duties.

Copy of remarks of inspecting officer to be forwarded to the Collector.

54. A copy of the remarks made by the inspecting officer in the inspection-book should be submitted to the Collector of the district by each of his subordinates within 24 hours, and a copy of the

Collector's remarks should similarly be forwarded by him to the Commissioner of Excise. Whenever the remarks of any other inspecting officer are of particular importance or interest, a copy should be forwarded for the information of the Commissioner of Excise.

Annual report.

55. The Collector should state in his annual report how often he has himself visited each distillery in the district, and how often they have been visited by the officers upon his staff.

SECTION XIV—DISTILLERY DEPÔTS.

Depôts.

1. Depôts or warehouses for the supply of liquor to places remote from the distilleries are established with the sanction of the Board of Revenue at convenient places (usually at the head-quarters of sub-divisions). Each depôt is supplied from the sadar distillery of the district in which it is situate, or from such other distillery as the Commissioner of Excise may, from time to time, prescribe.

Form of license.

2. The Collector may grant a license (in Form 55, Appendix A) free of cost to distillers or such other persons as he may think fit for the storage of liquor at depôts and its supply to licensed vendors. A person so licensed is called a "depôt licensee." It is advisable, in order to guard against monopolies, that there should be at least two depôt licensees at each depôt.* These licenses are to be entered in Register No. 7 (No. 49, "Board's Rules, 1888").

Retail vendors and their supply.

3. Retail vendors are at liberty to obtain their supplies either from the district distillery or from the depôt, if any, at the head-quarters of the sub-division in which their shops are situate; and it is also open to them to apply, through the Collector, for the permission of the Commissioner of Excise to take their supplies from any other distillery or depôt.

Liquor to be stored in casks.

4. The liquor is to be stored in water-tight wooden casks ~~of such sizes and capacities as may be fixed by the Collector~~, and conveyed to the depôt at the cost and on the responsibility of the distiller.

Transport of liquor on indent.

5. The officer in charge of the distillery is authorized to allow liquor to be transported to the depôts on the indent of the Excise Deputy Collector or Sub-divisional Officer.

Pass.

6. Every consignment is to be protected by a pass in the form (43—old No. 16) given in Appendix A, *mutatis mutandis*, granted by the officer in charge of the distillery, and containing the quantity and strength of the liquor and the other particulars specified in section 18 of Act VII (B.C.) of 1878.

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* NOTE.—The Board attach great importance to distillers being given licenses as depôt licensees whenever they can be induced to take them. This will prevent the creation of middlemen between the distiller and the retailer.

/ or a depôt. 9-12-93.

4. vii "The capacity of every cask used for transport of spirits to a depôt or for storage in a depôt, shall be accurately ascertained by a gallon measure and [illegible] on the cask. Every or the depôt licensee, as the case may be. 9-12-93. and it will be the duty of every inspecting officer to ascertain that the [illegible]

5 The Excise Deputy Collector is similarly authorized to allow liquor to be transported from one depôt to another in his district." 9-12-93.

10-4-93.

or the Excise Deputy Collector, as the case may be. 9-12-93

7 v "Bung-hole and every other opening." 10-4-93.

"*Clause* 9*A*.—When a consignment is to be despatched by rail, the escort guard shall deliver it over to the Railway Goods clerk, who will sign a receipt in the charge certificate in the presence of the depôt licensee or his agent. Where special arrangements are made with the Railway authorities for the conveyance of liquor, and an entire truck or wagon is provided for the purpose, the escort guard shall remain in charge of the consignment until it is placed in the truck or wagon by the distiller, or depôt licensee, or his agent. The officer in charge of the escort guard will thereupon lock it securely with a Chubb's lock and key to be furnished by the Superintendent, and return the key to him.

The duplicate key of the lock will be kept by, or sent to, the Excise Deputy Collector of the district to which the consignment is made, if the depôt be situated at the district head-quarters; and to the Subdivisional Officer, if the depôt be situated at the head-quarters of a subdivision. 9-12-93.

Clause 9*B*.—The Excise Deputy Collector of the exporting district may make special arrangements for the escort guard, when a consignment is sent from the distillery direct to a subdivisional or other outlying depôt of another district, upon the requisition of the Excise Deputy Collector of that district." 9-12-93.

x in the presence of the Excise Deputy Collector, Subdivisional Officer or some other officer duly empowered in this behalf by the Collector in writing. 9-12-93.

x "Any variation noticed at the time of issue in the quantity and strength of the liquor in store at the depôt is to be noted in the column of 'remarks' of the registers aforesaid, as well as in the stock tickets referred to in clause 6." 15-11-95.

Every cask must have a ticket securely attached to it, showing these particulars.

The mouth of cask to be sealed.

7. The mouth of every cask, besides being securely fastened, is to be sealed with the seal of the distillery officer and stamped, and the impressions must not be broken or tampered with on the road.

Pass where to be sent.

8. A copy of the pass is to be sent by post direct to the officer in charge of the depôt the day before the consignment leaves the distillery.

Escort guard.

9. Every consignment is to be placed in charge of a suitable escort guard to be furnished by the District Superintendent of Police, on the indent of the Excise Deputy Collector. When the distance to be travelled is not great, the departure of the consignment must be so timed as to ensure its arrival at the depôt before night-fall on the same day as it leaves the distillery. When a halt is made *en route* for the night, it must be done at such place or places as are prescribed by the Collector.

Sub-divisional Officer, Sub-Deputy Collector, or other officer duly empowered to examine the seals, measure and test the liquor.

10. On arrival at the depôt, the Sub-divisional Officer, Sub-Deputy Collector, or some other officer duly empowered in this behalf by the Collector in writing, is required, in the presence of the distiller or his agent, to examine the seals, measure and test the liquor in each vessel, and note the results in the prescribed registers after comparison with the entries in the ticket attached to it, as well as with those in the pass accompanying the consignment. He must at the same time return to the distillery officer the copy of the pass he may have received by post, after noting on it the results of his test and measurement. The measuring should be done with gauging rods or gallon measures.

Depôt store-room to be provided with Chubb's lock.

11. The depôt store-room is to be provided with Chubb's lock, the key of which shall remain in charge of the depôt clerk, the duplicate key remaining with the Sub-divisional Officer. But it will be competent to the Sub-divisional Officer to retain possession of both keys should he think fit to do so.

Contents of casks not to be mixed or watered down.

12. The contents of the different casks are not to be mixed or watered down or otherwise interfered with before being issued. Duty must be realised before issue, at the rate ascertained by the test at the distillery, and shown on the pass and ticket referred to in clause 6, in the manner shown in the following rule.

Payment of duty in the treasury before issue of the liquor.

13. A licensed vendor wishing to take out liquor must first pay into the sadar or sub-divisional treasury the duty, at the rate assessed at the distillery, on the quantity he requires. He will present the treasury receipt to the depôt clerk, who will forthwith prepare a pass for the quantity of liquor covered, at the above rate of duty, by the payment shown on the treasury receipt, and issue the liquor, entering the transaction at the same time in the registers prescribed by clause 16 below.

14. If the Sub-divisional Officer is at the time at the sub-divisional head-quarters, the treasury receipt, the pass, and the registers shall be laid before him for his initials before the liquor is issued, and he shall superintend its issue. If the Sub-divisional Officer is absent from head-quarters, the liquor shall be issued by the depôt clerk; and the above-mentioned documents and registers shall be laid before the Sub-divisional Officer for examination and his initials by the depôt clerk, immediately on his return. In this case it will be the duty of the Sub-divisional Officer to satisfy himself (by measuring and testing the liquor remaining in store) that the stock has not been tampered with.

Sub-divisional Officer to sign the treasury receipt, the pass, and the registers before issue of liquor, and to superintend the issue.

15. The Sub-divisional Officer may, with the permission in writing of the Collector, delegate any of his duties under the preceding rule to a Sub-Deputy Collector. It must, however, be understood that the Sub-divisional Officer's responsibility for the general observance of the rules and prevention of abuses will not be removed by such delegation of his authority.

Delegation of powers to a Sub-Deputy Collector by the Sub-divisional officer.

16. The depôt clerk is to keep the following registers and forms, subject to the alterations noted below:—

Registers to be kept.

No. 44 (*old No.* 17).—In column 2 for "number of stills worked" read "name of licensee"; in columns 5, 6, 7, for "distilled" read "received"; in column of remarks enter number of pass and number and date of treasury challan.

No. 45 (*old No.* 18).—In column 2 for "name of distiller" read "name of depôt licensee"; in columns 5, 6, 7, for "distilled" read "received."

No. 46 (*old No.* 19).—In column 5 for "distiller" read "depôt licensee"; in column of remarks enter number of pass and of treasury challan.

No. 47 (*old No.* 20).—For "public distillery" read "depôt."

No. 50 (*old No.* 22).—No alterations required.

[NOTE.—A copy of the entries in Form 45 (old No. 18) is to be daily forwarded by post to the Excise Deputy Collector. ~~The Sub-divisional Officer or, in his absence, the Sub-Deputy Collector will inspect and sign the above forms, at irregular intervals, at least once a week.~~ A copy of the Register No. 50 (old No. 22) is to be submitted by the depôt clerk, through the Sub-divisional Officer to the Collector of the district not latter than the 2nd of the month succeeding that to which it relates.]

17. A retail vendor may remit in advance to the treasury or sub-treasury, as the case may be, lump sums from time to time on account of duty. A ledger account of each such vendor in the Form No. 56 in Appendix A is to be kept by the depôt clerk, showing the amounts paid by such vendor, the quantity of liquor taken out, and the duty leviable on it, and the balance left to his credit after deducting such duty. The account must be balanced every time there is a transaction, and a daily balance sheet submitted to the

A ledger account to be kept in the treasury in case of advance payment on account of duty.

Excise Deputy Collector or the. 9-12-93.

in the presence of the Sub-Deputy Collector or other officer specially empowered in this behalf by the Collector in writing.
9-12-93.

ltered thus.- In column 6 for "distilled this day including re-distillation" read "received this day." - 16-11-91.

Note. "And No. 46 (Old No. 19)." 10-4-93.

17.vvv "On every weekly visit, the Excise Deputy Collector, or Sub-divisional Officer, shall certify that every issue to a retail vendor since his last visit has been entered in the ledger." 8-5-93.

to every detail. The Excise Deputy Collector of the district shall inspect the depôt at least once in every quarter. The Collector of the district shall invariably inspect depôts when visiting the head-quarters of a subdivision, and shall submit a detailed report thereon, in form No. 139, Appendix A, to the Commissioner of Excise. The Excise Deputy Collector on the occasion of every visit, and the officer in charge of the subdivision at least once a quarter, shall submit a detailed report in the same form."

10-4-93.

"*Clause* 18*A*.—The rules in force for the inspection and supervision of sadar distilleries contained in clauses 52 to 55 of the preceding section shall apply, as far as possible, to depôts situated at district head-quarters." 9-12-93.

Excise Deputy Collector. The depôt officer shall take care to issue liquor only up to the limit of the credit of each vendor.

N.B.—This rule has been framed for the convenience of retail vendors, and it is optional with them to take advantage of it or not.

Distillery rules to apply to depôts.

18. The rules in force for the inspection and supervision of sadar distilleries shall apply as far as possible to depôts.

Working hours of depôts.

19. The working hours for the issue of liquor at a depôt will be the same as in a distillery, and the officer in charge shall not, during those hours, leave the depôt without the permission of his immediate superior.

SECTION XV.—RETAIL SALE OF COUNTRY SPIRIT UNDER THE FIXED DUTY SYSTEM.

Retail shops.

1. Spirit manufactured in a public distillery or stored in a depôt is supplied to the public through the medium of shops for retail.

License necessary.

2. No such shop may be opened without a license from the Collector, to whom application must be made. The license will be granted either under the auction system or the fixed license fee system, as the Board may generally or specially direct.

Supply of shops.

3. The supplies of such licensed shops must be drawn only from the public or private distillery or depôt specified in the pass.

4. An officer in charge of a distillery or depôt is not allowed to supply spirits to vendors whose shops are not authorized to draw their supplies from that distillery or depôt.

Distiller cannot retail without license.

5. If a licensed distiller desires to open a shop for retail vend, he must take out a separate license for that purpose. The functions of the distiller and the retailer must be kept perfectly distinct. A licensed distiller may not open a shop in the immediate vicinity of the distillery in which he distils.

Form.

6. The license given by the Collector for a shop for retail is in Form 30 (old No. 14), Appendix A.

Fee payable monthly in advance.

7. The license fee is payable in every instance according to the instalments mentioned in clause 23, Section III, viz., the fee for two months at the time of settlement, whether the license is granted under the auction system or the fixed license fee system, and one month's fee on the date on which the license commences, and one month's fee on the first of every succeeding month until the whole of the fee due on the license has been realised. Payments when made should be endorsed on the license which the licensee should produce for that purpose. The officer in charge of the distillery or depôt may refuse to pass out spirit to a shop for which any instalment of the fee has not been paid and payment endorsed on the license.

8. The license for retail vend authorizes the holder to retail all spirit manufactured in this country, whether by the European or the native process, but not imported spirit. When the license covers the sale of country spirits only, the preamble and the 11th condition of Form 30 (old No. 14) are to be modified accordingly.

License authorizes sale of all spirits in India.

9. There is no limit to the quantity of country spirit which each vendor may clear on payment of duty. On presentation of a vendor's license, bearing on it the endorsement duly attested by the signature of the officer receiving the money that the license fee for the current month has been paid, the officer in charge of the distillery or depôt should, as a matter of course, give a pass for the quantity on which duty is tendered.

Payment of license fee to be noted on license.

9-4-92.

10. A pass granted by the officer in charge of a distillery or depôt covers the spirit in transit from the distillery or depôt to the retail shop specified in the pass and to no other shop. Passes must be returned to the officer in charge of distillery or depôt after expiration of the time for which they are current. The period of currency of any pass should be regulated by the distance of the shop from the distillery, and should not usually exceed seven days; but in case of shops in remote situations and of small consumption the period may, with the Collector's sanction, extend to fourteen days. If a pass is not returned to the officer in charge of distillery or depôt who issued it on or before the expiration of the time for which it is current, the party who took out the pass is liable to the penalty laid down in clause 2, section 59 of Act VII (B.C.) of 1878.

Efficacy of pass.

9-4-92.

11. *In the case of distilleries situated at a long distance from the Excise Office and the treasury, the duty on country spirits may be received by the Superintendent or other officer in charge of the distillery, who is also to realize the distillery fees on the quantity distilled and remit the same, together with the duty realized, to the treasury on the day of receipt, or on the next day.

Levy of duty and distillery fees in distilleries.

* B. C. O., 5 of June 1886.

Section XVI.—Country Spirits.

Out-still System.

1. The holder of a license under the out-still system pays to Government a certain sum per mensem for working between sunrise and sunset a single still only, of a certain defined capacity, and for opening a shop for the sale of his spirit under conditions laid down in the license. No definite area to be supplied by any shop is fixed, but practically it is regulated by the situation of any other shops similarly licensed and of shops drawing their supplies from the public distillery. †The general rule is that no two out-stills should be within five miles of another, or should be so near each other as to affect injuriously the sale of either, and no new shop should be opened

Description of out-still system.

† P. O. No. 1217B of 18th September 1889.

"With the special sanction of the Commissioner of Excise."
9-4-92.

20. Rent is charged at the rate of one anna per day per quarter cask, and one anna six pies per hogshead remaining in the Excise godown after the fourth day.

Rent to be charged.

21. Spirits manufactured at Shahjahanpur and imported into Bengal under the above rules may, after payment of full duty of excise, either a the place of manufacture or in the district into which the spirit is imported, be sold by persons holding licenses for the sale of imported liquor. Such spirits whether issued from an Excise godown, or purchased from a licensed vendor, when intended for sale, shall be transported under a pass in the same manner as imported liquors.

Sale and transport.

22. The provisions of sections 61 and 75 of Act VII (B. C.) of 1878, shall apply to all Shahjahanpur spirits imported into Lower Bengal in excess of the quantity shown in the bond or pass prescribed in clauses 3 and 5, respectively, or otherwise in contravention of these rules.

Provisions of sections 61 and 75 shall apply to all Shahjahanpur spirits.

23. These rules do not apply to spirits intended for exportation by sea, which, under section 145 of the Sea Customs Act, VIII of 1878, as amended by Act II of 1887, must be consigned direct from the distillery to the Collector of Customs under the bond prescribed by section 144 of the said Act. 22-12-02.

Capacities of stills.

From the 1st April 1893 all restrictions on the capacity of fermenting vats in outstills are withdrawn. From that date Collectors are empowered to extend the capacity of stills to any extent that they may think desirable, reporting their action to the Commissioner of Excise, who will have power to revise their orders, if necessary. The following general rules and principles are to be observed in fixing the capacities of stills :—

(*a*) The minimum liquid capacity of stills should not, as a rule, be fixed at less than 5 gallons, and the larger sizes should ordinarily be multiples of 5. In the case of stills of the capacity of upwards of 20 gallons, the calculation should be made on multiples of 10.

(*b*) Stills of a liquid capacity of 16½ gallons and upwards should generally be of metal.

(*c*) Each metal still shall have its liquid capacity in gallons and its number on the district roll engraved or cut with a cold chisel on the rim of the mouth or on the neck with the addition of a broad arrow. It shall be the duty of the inspecting officers to have these marks made, and at least twice during the year, to test the actual capacity and see that no change has been made. The number of each marked metal still and its liquid capacity shall be entered in Register No. 7 in Appendix A, on page 190 of the Excise Manual. All inspecting officers shall be supplied with gallon measures for the purpose of testing capacity. 9-2-93.

within such a distance from an already existing one as to draw away any of its custom; special care being taken in regulating the distances that the cheaper liquor of an out-still may not find its way to a shop ostensibly drawing its supplies from the sudder distillery.

Where in force.

2. The system may be employed in any district or part of a district as the Board may, with the sanction of Government, direct. It is especially suited to thinly-populated, jungly, or inundated tracts, remote from the sudder distillery, and to those parts of the country where facilities exist for illicit distillation.

Each license covers one still only.

3. The license for an out-still shop is in Form 57 (old No. 25), Appendix A. Every such license authorizes the working of one still only. Licenses will, as a general rule, be granted under the auction system.

Upset prices.

4. Upset prices shall be fixed beforehand, and no shop is to be let below the upset price unless for special reasons, and without the sanction of the Commissioner of Excise. In order to ascertain the upset fee of an outstill, the average monthly sales in gallons London-proof should be ascertained, as nearly as may be, by careful enquiry from the vendors' accounts. This should be multiplied by the distillery rate of duty, and the product would represent the upset fee, but the enhancement in any year should not exceed 25 per cent. of the fee last paid.

Capacities of stills and vats.

5. The capacities of both stills and vats shall be restricted according to the ascertained local demand for liquor. The following general rules and principles are to be observed in fixing the capacities:—

(*a*) As the result of experiments made, one maund of mohwa is taken to yield 1·8 gallons, and one maund of goor or rice 2·6 gallons of spirit London-proof.

(*b*) An imperial gallon measure is taken to contain about 5 seers of water or 4 seers of material.

(*c*) A metal still is held to be capable of working six times and a clay still three times daily, though in practice the stills are not usually worked so often.

(*d*) Three gallons liquid capacity is held to be equivalent to two seers working capacity.

(*e*) Stills should be worked only two-thirds full.

(*f*) Stills of a liquid capacity of 16⅔ gallons and upwards should generally be of metal.

(*g*) Metal stills should be stamped and marked so as to prevent fraudulent alteration of the still during the currency of its license.

(*h*) By the "working capacity of a still" is meant the maximum quantity of raw material which it can work off at one distillation.

(*i*) The liquid capacity of a still is obtained as follows:—Ascertain from the vendor's accounts and by local enquiries the average quantity of materials in seers actually required in a month to meet the local demand for spirits; divide this quantity by 30 in order to find out the amount required daily; then divide this amount again by 3 or 6, according as the still is of clay or metal, in order to obtain the quantity required for each distillation, *i.e.*, the working capacity of the still; and

lastly multiply the working capacity by $\frac{3}{2}$ in order to arrive at its liquid capacity. The formula is—

$$\text{Liquid capacity in gallons} = \frac{\text{Materials in seers required in a month.}}{30} \times \frac{1}{3 \text{ or } 6} \times \frac{3}{2}.$$

(*j*) The producing power of a still should be further limited by the number and capacity of fermenting vats allowed to it. In order to ascertain the capacity required for fermenting vessels, the average quantity of materials in seers required in a day to meet the local demand for spirits should be multiplied by the number of days required for fermentation.

(*k*) One gallon liquid capacity should be allowed for the fermentation of one seer of material.

(*l*) It has been found that fermentation in the cold weather for date molasses or rice takes ten days, for mohwa six days, and for date goor or rice mixed with mohwa eight days. For the hot season the capacity of vats is reduced by one-third.

(*m*) The minimum liquid capacity of stills should not, as a rule, be fixed at less than 5 gallons, and the larger sizes should ordinarily be multiples of 5. In the case of stills of the capacity of upwards of 20 gallons, the calculation should be made on multiples of 10.

(*n*) That, with the view of securing the maximum quantity of molasses, the proportion of such article to fluid mixed for fermentation should be, under ordinary circumstances, 1 to 6 in the winter and 1 to 4 in the summer, a low temperature requiring more dilution than high temperature.

Minimum prices.

6. District officers can, with the sanction of the Excise Commissioner and the Board, fix a minimum retail price for each quart bottle of liquor sold. It should be so fixed as to prevent any retail sales at a price which will not cover the amount of duty and cost of production.

No shops paying less than Rs. 8 a month to be opened without sanction.

7. In order to prevent the increase of drunkenness, and the establishment of too many places of vend, no new shop is to be opened at a lower rate of tax than Rs. 8 a month. Every opportunity should be taken to reduce the number of low-taxed spirit shops already licensed, due advertence being had to the circumstances of the locality in which they are established.

Competing shops.

8. A shop should not be licensed in a place where it will compete with an existing shop, unless the lessee agrees to take the old shop on its monthly tax in the event of its being closed; and, as a general rule, a new shop should not be opened during the year so near another licensed shop as to injure its lessee.

Definition of "oldest shop."

9. When a question arises between the officers of two districts regarding the injury done to a shop near the boundary of one district by a shop near the boundary of the other, that shop is to be considered established longest which has been held *continuously* open for the greatest length of time up to the period of the dispute. Except* where the existence of large marts renders it necessary, no out-still or liquor shop shall be within two miles of the border of a district, and no out-still shall be allowed within seven miles of any distillery area.

* B. O. No. 1217B of 18th September 1890.

(O). A separate shed shall be set apart in every outstill for fermenting vessels. They shall be arranged in rows, and a ticket made of tin shall be attached to the neck of each, showing its liquid capacity in gallons and the number it bears in the row. A signboard shall be hung from the principal wall of the shed on which is to be pasted a piece of paper showing the number of vats in each row, the liquid capacity of each vat, and the total capacity of the vats used. It is the duty of inspecting officers to see that this is done, and to test the actual capacity of at least ten per cent. of the vats on every visit. Should any discrepancy be found, the capacity of all the vats must be tested. 11-3-92.

10. A new shop established, or an old shop reopened, within a mile of the boundary of a district must pay at least the same tax as the nearest shop on the other side of the boundary. When out-still shops are near tracts supplied from public distilleries (whether in the same or another district), the Collector must endeavour to raise the monthly tax so high as to equalize as nearly as possible the actual tax paid on the out-still spirits with the duty paid on that which is manufactured at the public distillery.

Tax on shops which compete with one another.

11. The license fee is payable in every instance according to the instalments mentioned in clause 23, Section III, viz., the fee for two months at the time of settlement, whether the license is granted under the auction system or the fixed license fee system, and one month's fee on the date on which the currency of the license commences, and one month's fee on the first of every succeeding month until the whole of the fee due on the license has been realized.

Fee payable monthly in advance.

12. *Spirits or liquors found in a shop of which the license has been cancelled or relinquished or of which the term has expired, will be considered untaxed; and duty will be levied on them at the discretion of the Collector. This liability will not, however, be incurred if the spirits or liquors are taken over by another licensed vendor. In fixing the amount of tax to be levied under this rule, the Collector will, if possible, be guided by the rate of fixed duty levied on the same article in his own district, or in adjoining districts.

* B. C. O., 3 of July 1884.

Spirits, &c., remaining in a shop on cancelment of license.

13. †In the event of any out-still being closed or remaining unlet on the 1st April, every care should be taken to see that no liquor remains in the possession of the late license-holder, and that his license is recalled, adequate measures being at the same time taken to prevent the still being worked clandestinely. The Collector as the Magistrate of the district should issue stringent orders on the police to help the Excise Officers in the matter.

† B. C. O., 9 of March 1889.

No liquor to remain in possession of an outstill licenseholder on the outstill being closed.

14. Deputy Collectors and subordinate inspecting officers when visiting outstills shall report the result of their inspections to their respective superiors in Form No. 58 in Appendix A. The form will be useful to District Officers themselves as indicating points of inquiry.

Report on inspection of an outstill.

SECTION XVII.—FERMENTED LIQUORS.

Beer.

1. Beer is a fermented liquor which has not undergone the process of distillation. It is made from malt, hops, maize, millet, or other varieties of vegetable matter. It may be manufactured in Bengal after the European method, either in a brewery set up within the walls of a public distillery or in a private brewery.

Beer.

2. Collectors are authorized under section 18 of Act VII (B. C.) of 1878, as amended by Act XIII of 1890, to grant licenses in Form No. 59 in Appendix A

Collectors to grant licenses.

for the construction and working of breweries in the English method within the limits of their respective districts.

Pass.

3. All liquor issued from a brewery shall be protected by a pass in Form No. 60 in Appendix A. In the case of the brewery at Sonada in Darjeeling, such pass may be granted by the manager of the brewery.

Duty.

4. Duty shall be levied at the rate of one anna per gallon on all beer passed out of the brewery, ~~except such as is supplied to the Commissariat Department for issue to the troops~~.

Refund of duty.

5. Collectors may, with the sanction of the Commissioner, refund the duty paid on beer which is returned unsold to the brewery from which it was issued.

Inspection of brewery.

6. The Collector, Deputy Collector, Commissioner, Assistant Commissioner, or other superior Revenue officer shall have at all times during working hours free ingress into every licensed brewery, and into the warehouses and other places appertaining thereto, for the inspection of the accounts of the brewery and for making such experiments as may be necessary for estimating the amount of duty payable, of inspecting the mash tuns, under-backs, wort-receivers, coppers, heating tanks, coolers, and other vessels used in brewery, and of gauging and proving beer brewed in the brewery.

Account.

7. The manager of every brewery shall keep an account in Form No. 61 in Appendix A showing the quantity of beer issued every month to each licensed retail shop with the amount of duty paid in the brewery. A copy of the account is to be submitted to the Collector or Deputy Commissioner not later than the 10th of the month succeeding that to which it relates.

SECTION XVIII.—TARI AND PACHWAI.

Rules prescribed by Government.

1. The following rules are prescribed, under section 35, Act VII (B.C.) of 1878, for regulating the supply of fermented liquors to licensed vendors.

Târi.

2. Târi is the sap of any kind of palm-tree, and is used either when freshly drawn from the tree or after fermentation. The use of the juice in either condition by the owner of the trees shall not be in any way restricted, or interfered with, if the quantity in his possession does not exceed four seers, or if the produce of the date-tree is used by such owner for the manufacture of goor or molasses, but he may not without a license sell the fermented or unfermented juice for local consumption.

Pachwai.

3. Pachwai is a liquor manufactured from fermented rice or millet or any other similar grain, and is sold diluted or undiluted. Clauses 5 and 6 of this section apply to licenses for the retail of pachwai.

Unfermented. Licenses at Rs. 5 a year.

4. A Collector may grant a license in Form 62 (old No. 26,) Appendix A for the sale of unfermented târi only, as tapped from the tree, at those periods of the year when the fresh juice is in request. Under section

I.—Each consignment shall be protected by a pass from the Deputy Commissioner of Simla, specifying (*a*) description of malt liquor, (*b*) original specific gravity, (*c*) quantity (number of gallons), (*d*) number of casks in which liquor is contained, and (*e*) amount of duty paid.

II.—Duty on all liquor issued for sale to the public shall be paid at the rate of one anna per gallon to the Deputy Commissioner of Simla.

III.—The Deputy Commissioner of Simla will forward by post copies of duty-paid passes to the Collector of Patna, and will also inform him quarterly of the quantity of duty-free liquor originally issued for Commissariat uses transferred to duty-paid. 7-11-96.

"9. No separate license is required for the sale of beer brewed in this country, but it may be sold wholesale or retail under imported liquor licenses without the payment of any additional fee." 9-9-98.

5 ✓ "In the case of tari the license will be accompanied by a printed schedule of palm trees to be tapped in form No. 145, Appendix A." 18-8-93.

9.✓ "No fee shall be charged for this pass. The pass is to be returned to the officer granting it immediately on the expiry of its currency." 1-8-92.

8. "Under the authority vested in them by section 15, Act VII (B.C.) of 1878, the Board direct that the limit of retail sale of tari and pachwai laid down in that section shall not apply to the case of sales made by licensed vendors to persons holding special passes under the following rules."
3-10-91.

9.x" Collector, Excise Deputy Collector, Subdivisional Officer, or other officer duly authorized by the Collector to grant such a pass."^ 1-8-92.

9x✓ "The pass shall be in Form No. 142 in Appendix A," 9-4-93.

10 + "A house ticket in Form No. 66A, Appendix A, shall issued to every house-holder availing himself of this privilege."
7-1-9

13, Act VII (B.C.) of 1878, no higher fee than five rupees can be demanded for such licenses, which will not authorize a vendor to store the târi in his shop and then sell it in a fermented state.

Fermented. Licenses to highest bidder.

5. A Collector may also issue a license in Form 63 (old No. 27,) Appendix A for the retail of fermented târi or pachwai. A license will, as a general rule, be granted under the auction system to the person who offers the highest monthly tax for the license, the minimum rate being one rupee per month. But, as laid down in clause 1 of section IV, licenses may sometimes be granted under the fixed license fee system. Gachuas* or tappers of palm-trees shall be granted a license in Form 64 (old No. 26A,) Appendix A for the wholesale supply of târi to retail vendors of the same, and târi shall be carried from the place of supply to the retail shops under passes granted by the Collector in Form 65 (old No. 26B), Appendix A.

* B. C. of Sept 1887.

Refusal of bid.

6. The Collector may refuse to accept a bid if not satisfied as to the character of the bidder.

License fee payable in instalments.

7. The license fee is payable in every instance according to the instalments mentioned in clause 24, section III, whether the license is granted under the auction system or the fixed fee system.

Sale of târi and undiluted pachwai in excess of four seers prohibited.

8. Under the authority vested in them by section 15, Act VII (B.C.) of 1878, the Board prohibit the sale of târi and undiluted pachwai, in a larger quantity than four seers; but this prohibition shall not apply to the case of sales made by licensed vendors to persons holding special passes under the following rules.

Extension of limit to the sale and possession of târi.

9. The extension of the limit to the sale and possession of târi by licensed vendors, or persons purchasing from licensed vendors, from four to twelve seers at a time, is authorized generally in every district in the Lower Provinces of Bengal, except within a distance of four miles from the cantonment of Dinapore, in the district of Patna; provided that the quantity be specified in a special pass granted by the vendor at the time of sale to the purchaser.

Pachwai licenses may be settled with the headmen of villages inhabited by aboriginal tribes.

10. †District Officers may, with the sanction of the Commissioner of Excise, also settle pachwai licenses with the headmen of the villages inhabited by aboriginal tribes, such as the Kols, Kochs, Mandais, Dhangars, Garrows, Hajangs, Boonahs, and Sonthals, &c., at such fixed monthly or annual fees as may be determined on a consideration of the number and the circumstances of the families which will avail themselves of the privilege granted by the license. The license is to be in Form 66 (old No. 27A) in Appendix A.

† B. C. of Nove 1888.

Home brewing of pachwai permitted among aboriginal tribes.

Burdwan.	Julpigori.
Bankoora.	Bhagulpore.
Beerbhoom.	Sonthal Pergunnahs.
Midnapore.	Lohardugga.
Moorshedabad.	Singbhoom.
Darjeeling.	Manbhoom.

11. ‡The practice of brewing pachwai for home consumption is permitted among aboriginal tribes in the districts noted in the margin.

‡ B. C. of Novei 1890.

* B. C. O., 3 of November 1888.

12. No* person is to be allowed to have in his possession more than four seers of pachwai (undiluted), whether brewed at home or purchased from a licensed shop, without a pass granted by a Collector, Excise Deputy Collector, Sub-divisional Officer or other officer duly authorized in this behalf by a Collector to grant such a pass, †excepting in the districts and sub-divisions noted in the margin, where no limitation has been place on the quantity of home-brewed pachwai which may be possessed or trsnsported, and in the districts of Darjeeling and Julpigori, where the limit of possession has been fixed at 20 seers. For each pass to keep in possession pachwai, brewed at home, in a larger quantity than four seers, a fee of 8 annas is to be charged (regardless of the quantity); but for the possession of pachwai purchased from a licensed shop in any larger quantity, a free pass is to be granted, *i.e.*, no fee is to be charged for the pass. The passes are to be returned to the Collector immediately on the expiration of their currency. The pass-holder is not permitted to sell or barter any portion of the liquor covered by the pass.

Pass for possession of more than four seers of undiluted pachwai.

† B. C. O., 4 of November 1890.

Banka sub-division in Bhagulpore.
Sonthal Pergunnahs.
Lohardugga.
Singbhoom.
Manbhoom.

During the Bandhna festival only.

Burdwan.
Bankoora.
Beerbhoom.
Midnapore.
Moorshedabad.

13. The passes are to be in the Forms 67 and 68, Appendix A. Applications for passes should be made to the Excise Deputy Collector or Sub-divisional Officer.

Forms of passes.

SECTION XIX.—GANJA, SIDDHI (OR BHANG, PATTI, AND SABJI), MAJUM (OR MAJUN), AND CHARAS.

1. Ganja consists of the dried flowers of the female hemp plant, and is used principally for smoking.

Description.

2. For excise purposes there are three recognized sorts of ganja, viz., flat, round, and choor, each of which is liable to duty according to its supposed value. Flat and round ganja are each manufactured by a distinct and special process, in order to get rid of the leaves and as much of the stick or twig on which the flower grows as it may be practicable to dispense with. The chief difference between flat and round ganja is that the former contains much more useless wood or twig than the latter. In flat ganja the twigs are almost as large as branches, while in round they are cut as short as possible. In the preparation of round ganja greater manipulation is used to get rid of the leaves. Round ganja also has an entirely different appearance from that of flat ganja, owing to the rolling of each branch in the drying process giving the flowers a rounded form. Choor ganja consists of the broken bits of the flower which drop off in making flat and round ganja. The trade in Gurjat ganja which grows in the Orissa Tributary States, known as the Gurjat Mehals is regulated by special rules.

Varieties of ganja.

* B. C. O., 4 of July 1885.

3. The dry leaves of plants* of both sexes, whether cultivated or uncultivated, constitute the drug known by the names of siddhi, bhang, patti, and sabji. It

Siddhi, &c., described.

"or twelve seers of diluted pachwai," 3-10-91.

2. For excise purposes there are four recognised sorts of ganja, viz., flat (large twigs), flat (small twigs), round, and chur, each of which is liable to duty according to its supposed value. Flat and round ganja are each manufactured by a distinct and special process, in order to get rid of the leaves and as much of the stick or twig on which the flower grows as it may be practicable to dispense with. The chief difference between round and the two kinds of flat ganja is that the former contains less useless wood or twig than the other kinds. In flat ganja the twigs are almost as large as branches, while in round they are cut as short as possible. In the preparation of round ganja greater manipulation is used to get rid of the leaves. Round ganja also has an entirely different appearance from that of flat ganja, owing to the rolling of each branch in the drying process giving the flowers a rounded form. Flat ganja, large twigs, is the ganja left upon the branches which are cut about 2 feet to 2 feet 6 inches long, after manufacture and then baled; when, however, before being baled, the branches are first broken into twigs about a foot long and tied into small flattish bundles, the ganja is called flat ganja, small twigs. Chur ganja consists of the broken bits of the flower which drop off in making flat and round ganja. It is also manufactured specially by removing

Varieties of ganja.

"and Siddhi." 7-2-94.

Garhjat ganja, which grows in the Orissa Tributary States, known as Garjhat Mahals, is regulated by special rules. 6-2-94.

2. Rule 12A, section XVIII, page 152.—*For* the words "more than 4 seers of undiluted or 12 seers of diluted pachwai," in lines 3-4 of the above rule, *substitute* the words " more than 20 seers of undiluted, or 1 maund 20 seers of diluted pachwai in the district of Darjeeling, and more than 4 seers of undiluted or 12 seers of diluted pachwai in all other districts." 16-12-1902.

7 The duty on Siddhi is fixed at the rate of eight annas a seer in all the districts of Bengal except Burdwan (Sadar & Raniganj Subdivisions only) Midnapore, Hooghly, Howrah, Calcutta & the 24 Parganas, where the rate is 12 annas a seer. 11. 10. 02

5(*a*) A Collector may also issue a license in form No. 63 (old No. 27), Appendix A, for the retail vend of fermented tari. In the districts in which the tree-tax system is in force, the license shall be accompanied by a printed schedule of palm trees to be tapped, in form No. 145, Appendix A, and the fee shall be determined according to a fixed rate per tree. Gachuas or tappers of palm trees shall be granted a license in form No. 64 (old No. 26A), Appendix A, for the wholesale supply of tari to retail vendors of the same, and tari shall be carried from the place of supply to the retail shops under passes granted by the Collector in form No. 65 (old No. 26B), Appendix A.

Fermented tari license.

5(*b*) For the retail sale of pachwai a license may be issued in the same form as that for tari. But it shall ordinarily be granted under the auction system to the person who offers the highest monthly fee for it. Occasionally, however, it may be granted under the fixed license-fee system as laid down in clause 1 of section IV.

Pachwai license.

12-5-95.

grows wild in many districts of Lower Bengal and Behar, but it is collected for wholesale vend chiefly in Monghyr and Bhagulpore, the drug of those districts being considered superior. It is usually consumed after being ground into a paste, and then dissolved in some liquid. It is also smoked in some places, but very rarely.

Limit of possession.

4. No person shall possess a larger quantity of the drug, or any solid preparation of the same, than a quarter of a seer without a license or pass from the Collector.

License to medical practitioner for possession and retail of siddhi.

5. The* Collector may grant to any medical practitioner residing within his district a license in Opium Form IV on page 35 of the Excise Manual, *mutatis mutandis*, for the possession and retail of bhang for medical purposes only, provided that such practitioner shall not have in his possession at one time more than five seers of bhang.

* B. C. O., 2 of January 1886.

Pass and license required for export and sale of siddhi.

6. No person is permitted to purchase siddhi for export to another district, or obtain siddhi for sale, without a pass on payment of a fee of two rupees, and license from the Collector of the district into which the siddhi is to be conveyed or in which it is to be stored. The pass and the license must be countersigned by the Collector of the district in which the siddhi is bought or obtained.

Duty; when to be levied.

7. The duty on siddhi is fixed at the rate of eight annas a seer. Siddhi, whether obtained locally or imported from another district, must be stored in a warehouse under rules similar to those under which ganja is stored, and duty must be levied at the time the siddhi is removed from the warehouse to be taken to the shop for retail sale.

Manner of procuring siddhi.

8. A licensed wholesale merchant or retailer of another district, who wishes to purchase siddhi in the producing district, must purchase it from a wholesale dealer of that district, subject, *mutatis mutandis*, to the procedure laid down in clause 27, section XX of the Excise Manual. But when he wishes to obtain his supplies from any local fields or places where the siddhi-yielding plants grow wild, he may be allowed to do so in the presence of an excise officer deputed by the Collector for the purpose. It shall be the duty of such officer to weigh the drug before it is removed, and to report to the Collector the particulars connected therewith, viz., the weight, condition, green or dried, quality, &c., of the drug.

Prepayment of duty; when required.

9. Exportation or importation of siddhi for wholesale is allowed without prepayment of duty fixed on it, but when intended for retail sale, the duty must be prepaid on the quantity exported or imported. A retailer, when he applies to supply himself locally, must prepay the duty on the quantity applied for.

Application of certain ganja rules.

10. The rules in clauses 17 to 20, 22, 25, 29, 31, 37 to 64 and 75 to 80 in section XX of the Excise Manual shall apply, *mutatis mutandis*, to siddhi. For form of Register of siddhi passes see Form 69 (54 "Board's Rules, 1888") in Appendix A.

Majum and charas.

11. Majum or majun is a confection made of siddhi or ganja, mixed with milk (or ghee) and sugar. The resin which exudes from the flower and leaves of the hemp plant is charas. It is used for smoking.

SECTION XX.—RULES FOR CULTIVATION, STORAGE, TRANSPORT, AND SALE OF GANJA, &c.

Rules prescribed under the law.

1. The following rules are prescribed under section 35, Act VII (B.C.) of 1878, for the cultivation, preparation, store, and sale of the articles above named.

Medicinal use of green ganja unrestricted.

2. No restriction is imposed on the use of the hemp plant in its green state for medical or other purposes, or on its manipulation for the manufacture of fibre. But any preparation of the plant to be used, stored, and sold as a narcotic or stimulant is prohibited, except under the following rules.

Preparation and sale restricted.

Application for license to cultivate.

3. Any person who intends to cultivate the hemp plant for the purpose of making ganja in any year must first apply in writing to the Sub-Deputy Collector at Nowgong, who is also the Supervisor of the Ganja Mehal, for a license authorizing him to cultivate. The application shall specify the name of the cultivator, his residence, the area of the intended cultivation, the boundaries of the field or fields, and the name of the village within which they are situated, and shall be in Form No. 70 (old No. 28) in Appendix A.

Time of application.

4. The application for a license must be presented to the Supervisor of the Ganja Mehal in or before the month of July. A register of such applications shall be kept in the Ganja office in the Form No. 71 given in Appendix A. The Supervisor shall immediately grant the license, unless he knows of some valid objection to the grant of a license to the applicant, in which case he shall at once forward the application, with his objection stated on it, for the orders of the Collector of the district or of the Subdivisional Officer.

Term of license.

5. The license issued shall be in force for one working season only, and shall be in Form 72 (old No. 29) in Appendix A.

Counterpart required.

6. On receipt of a license, the cultivator receiving it shall sign a counterpart, which shall be kept in the office of the Supervisor of Ganja Cultivation.

No fee necessary.

7. No fee shall be charged for the application, or for the license, or for the counterpart, and these three documents are exempt from stamp duty.

Supervisor's return.

8. Once a month, or more frequently if the Collector of the district thinks fit, the Supervisor shall submit to the Collector in Form 73 given in Appendix A, a detailed list of all the licenses granted by him, showing the particulars entered in each license.

Substitute the following rules for rules 12 and 13, Section XVIII, page 152:—

"*Rule 12.*—In cases not covered by rules 10 and 11, with a view to meeting the requirements of special occasions, such as marriages, a Collector, Excise Deputy Collector, Subdivisional Officer, or other officer duly authorised by a Collector to this effect, may grant a license for the manufacture of *pachwai* at home or private consumption up to such limit as he may consider reasonable. The license should state the amount in respect of which sanction is given in terms of seers of undiluted or diluted *pachwai*, it being understood that 4 seers of the article undiluted equal 12 seers of the same diluted. It shall be granted on payment of a fee of 8 annas, and should be returned to the Collector immediately on the expiration of its currency. The license will confer no right to sell or barter any portion of the liquor covered by it." 25-1-1902.

"*Rule 12A.*—For similar reasons, and in similar circumstances, the officers named in the preceding clause may grant a pass for the possession of more than 4 seers of undiluted or 12 seers of diluted *pachwai*, up to such limit as he may consider reasonable, to be purchased from a licensed vendor. The pass shall be granted free of charge, and should be returned to the Collector immediately on the expiration of its currency. It should state the amount in respect of which sanction is given in terms of seers of undiluted or diluted *pachwai*, it being understood that 4 seers of the article undiluted equal 12 seers of the same diluted. The pass will confer no right to sell or barter any portion of the liquor covered by it." 25-1-1902.

"*Rule 13.*—The license and pass referred to in the two preceding rules should be in forms 67 and 68. Applications for the same should be made to the Collector, Excise Deputy Collector, Subdivisional Officer, or other officer duly authorised in this behalf by the Collector to grant such licenses [illegible]." 25-1-1902.

CLAUSE 11, SECTION XVIII, PAGE 151.

Insert the words "and Dinajpur" after "Murshidabad" in line 10 of the note at foot of the clause.

Expunge the word "and" before "Murshidabad" in the same line. 12-7-1902.

Supervisor's progress report.

9. From the 1st November up to the end of the following January, the Supervisor shall submit to the Collector of the district a weekly report of the progress of the cultivation and prospect of the crop. The Collector may call for any other reports which he thinks necessary from time to time.

Inspection of manufacture.

10. In February and March the Supervisor, or one of his assistants, shall visit each manufacturng yard or *chatar*, as often as possible, to take note of the outturn of the produce and to see that the drug as manufactured is forwarded to the public golah, or stored in some authorized place in the premises of the cultivators, or the wholesale dealers who prepare their own drug. A fortnightly report of inspection is to be submitted to the District Officer through the Sub-divisional Officer in Form 74 given in Appendix A.

Ganja ordinarily to be stored in a public golah.

11. The manufacturer of the drug, whether a cultivator or a wholesale goladar, must give notice three days before he commences to cut his crop to the Supervisor, or to the Assistant Supervisor, and must send into the public golah all the ganja he manufactures. But any cultivator who can satisfy the Supervisor that he has a secure private place of his own shall be allowed to store the drug manufactured by him in his own premises, subject to periodical inspection by the Supervisor or his assistants.

Exception.

Pass.

12. The Supervisor or his assistant should give a chalan or pass in Form 75 (old No. 30) provided in Appendix A to the manufacturer to protect the ganja while in transit from the manufacturing ground, or *chatar*, to the public golah, specifying the quantity, the kind of ganja covered by it, the name of the owner, and the date on which the ganja should be delivered at the golah, and the conditions under which it is to be kept in the public golah. Any neglect to deliver the ganja at the golah within the time stated shall render the manufacturer liable to a penalty of Rs. 200. A cultivator who, under clause 11, is allowed to retain ganja in his own private golah must obtain from the Supervisor of Ganja Cultivation a license to retain possession of it until it is disposed of to a licensed purchaser. The license shall specify the quantity and the kind of ganja covered by it, and shall be returned to the Supervisor, endorsed with the names of the purchasers to whom the ganja may be subsequently sold, and the quantity sold to each, and shall be in Form No. 76 (old No. 31), Appendix A. A register of licenses to cultivators to store ganja in their own private golahs shall be kept in the ganja office in Form 77 given in Appendix A.

License.

Sale of standing crop.

13. Any wholesale dealer, or his agent, wishing to purchase a standing crop with a view to prepare his own drug, must obtain permission in writing from the Supervisor to do so.

Forbidden without Supervisor's sanction.

14. No cultivator shall be allowed to sell his standing crop to a wholesale purchaser without the written sanction of the Supervisor of Ganja Cultivation.

Ganja received in public golah to be weighed, &c.

15. The Supervisor, or other officer in charge of the public golah, shall be bound to receive the drug whenever it is brought to him. He shall cause it to be at once weighed and marked, and a receipt in Form No. 78 (old No. 32), Appendix A, stating the quantity, the sort of ganja, and the name of the owner, shall be given by him free of charge to the party who brings the drug.

Key.

16. The keys of the public golah shall remain with the Supervisor or one of his assistants.

Public golah to be open from sunrise to 1 P.M.

17. Every morning at sunrise the Supervisor or his assistant shall open the public golah for the inspection and, if necessary, removal of the drug by the parties selling and buying the same, and shall keep it open until 1 o'clock P.M. All assortment and re-packing, when necessary, shall be done within the enclosure or in the compound of the public golah.

Supervisor not to interfere with sale and purchase.

18. The Supervisor shall not interfere with the parties in the sale and purchase of the ganja; on the contrary, every facility shall be afforded by him for the inspection and removal of the ganja when sold.

Storage rent.

19. The sum of one rupee shall be charged for the storage in the public golah of every maund weighing 40 seers of ganja for any time not exceeding a month, and four annas for each subsequent month or part of a month. After one year, the amount of rent shall be reduced to one anna per maund, till the ganja becomes unfit for sale and is destroyed.

Register.

20. A register in Form No. 79 in Appendix A shall be kept in each public golah, showing full particulars of all the ganja stored therein.

Broker's license and fee.

21. Every ganja broker must obtain a license in Form No. 80 (old No. 33) in Appendix A from the Supervisor, on payment of a fixed fee of rupee one, and no one unprovided with such a license shall be allowed to negotiate the purchase or sale of ganja for others; licenses will only be given to men of good conduct. A register of licenses granted to brokers shall be kept in the ganja office in Form 81 in Appendix A.

Unsold ganja destroyed after two years.

22. Any ganja left unsold on the expiration of two years in the houses of the cultivators or in a public golah shall be destroyed in the presence of the Supervisor or one of his assistants on obtaining the sanction of the Collector of the district, to whom the matter shall be reported in Form 82 given in Appendix A.

Unsold ganja in producer's house to be removed to public golah.

23. Any ganja remaining unsold in the house of the producer after beginning the manufacture of ganja for the next season shall be removed by the cultivator to the public golah for sale, and pending such sale a monthly rent of one anna per maund shall be charged for the quantity so stored.

"Extensions of the period of currency of a pass up to a total of three months may be given without payment of a fee and beyond that period, on payment of Rs. 2, intimation of such extensions being forthwith sent to the Collector of the importing district, or to the Collector of Rajshahi, as the case may be." 5-8-93.

Licensed purchasers.

24. Every person wishing to purchase ganja from the cultivators, either from the public golah or from their private authorised store-houses, for the purpose of exporting it, must be duly licensed, and must give information to the Supervisor in writing of the place in which the ganja will be kept by him until it is ready for export. Under this rule, ganja purchased at the public golah may remain in the public golah, at the rate of payment prescribed in clause 19, until the exporter is ready to remove it.

Record of transactions of licensed purchaser.

25. Every purchaser licensed to purchase ganja for export must keep, for the inspection of the Supervisor or other excise officer, a statement of his purchases and sales in Form 83 in Appendix A; and any person who buys or sells ganja without making an entry of the purchase or sale in this statement is liable to have his export pass cancelled.

Wholesale for export.

26. The cultivators may sell the drug to licensed wholesale merchants for export to other districts, if the wholesale merchant is provided with a pass from the Collector of the district into which he wishes to import, and with a license to purchase for export, granted by the Collector of Rajshahye, under the following clause.

Wholesale and retail purchases for export.

27. A licensed wholesale merchant or retailer of another district who wishes to purchase ganja from the cultivators should, in the first place, apply for a pass to the Collector of his own district, who should give him a pass in Form No. 84 (old No. 34) Appendix A, on payment of a fee of Rs. 2. A register No 85 (No. 56 of the Board's series of registers) in Appendix A is to be kept of such passes. A copy of the pass should also be forwarded to the subdivisional officer, if the warehouse to which it relates lies within a subdivision. The pass having been granted, a duplicate of it is to be sent by the officer granting it †by the same day's† post to the Collector of Rajshahye, who shall, on receipt of it, prepare a license to purchase, and transmit the license to the Supervisor of the Ganja Cultivation, so that the purchaser may not be delayed by having to get his license after he reaches the producing district. A license to make purchases from the cultivators of the producing districts is granted in Form 86 (old No. 35) Appendix A subject the condition that the purchaser shall, when he has made his purchases, collect the whole of the ganja in a place to be approved by the Supervisor of Ganja Cultivation until it is ready for export. A register of such licenses or permits shall be kept in the ganja office in the Form 87 given in Appendix A.

† B. C. O., 8 of February 1890.

Trader to give up his pass to local excise officer.

28. On a wholesale merchant authorised to purchase for export reaching the place where he proposes to make his purchases from cultivators, he shall give up to the Supervisor of Ganja Cultivation the original pass granted to him by the Collector of his own district under the preceding clause; and, provided the license authorising the applicant to purchase has been received, he may make purchases at once, storing the ganja in the place approved by the Supervisor.

Packing and sorting.

29. The ganja purchased for export shall be weighed, first, without straw or covering, and then with the covering, and both weights as regards each package shall be entered on the back of the license or permit and on the importer's original pass. The ganja is to be packed, and sealed in bales or bags in the presence of the Supervisor or one of his officers. Such officer must see that it is packed and sealed in such a manner that each bale or bag may be thereafter clearly distinguished. Choor ganja, from which *all* the woody fibre has been removed, is to be packed in bags only, which are to be sealed on each seam, and at the mouth, by such officer. Registers of first and second weighments in Forms Nos. 88 and 89 given in Appendix A are to be kept in the ganja office.

Rate of duty on detached twigs.

30. No small and detached twigs of ganja are to be inserted in the bundles of flat ganja, but any such twigs as may be detached in the process of preparation should be made up into separate bales or bags, and be charged with the duty leviable on round ganja.

Endorsement on pass.

31. When the drug purchased has been weighed, packed, and sealed ready for despatch, the Supervisor shall return to the exporting merchant the original pass, having endorsed on it all particulars as required by clause 27. He shall at the same time send the license or permit with the necessary entries endorsed on the back, to the Collector of the district for entry of the weights on the duplicate pass which will be forwarded to the Collector of the importing district.

Reports to Supervisor.

32. A report of these particulars is at the same time to be made by the Supervisor to the Collector of Rajshahye, and a duplicate of this report must be forwarded by post to the district to which the ganja is consigned. Immediately it is received by the Collector of the importing district, the report should be registered and transmitted without loss of time to the Excise Deputy Collector or Subdivisional Officer, as the case may be.

Excess ganja to be kept in the public ganja golah.

33. Any ganja found on weighment by the Supervisor to be in excess of the quantity entered in the import pass shall be kept in the public ganja golah, and warehouse rent of Re. 1 per maund shall be charged for the first month and 4 annas per maund for the subsequent months. The quantity is not to be exported without a fresh import pass, but the cultivator may sell the same to other golahdars. A register of excess ganja found on weighment shall be kept in the ganja office in Form 90 given in Appendix A.

34. The following registers, statements, &c., shall be kept by the Supervisor of the ganja mehal in the forms given in Appendix A :—

(*a*) Register of ganja daily weighed and passed for export to several districts (Form No. 91).

(*b*) Khatiani of register of applications for licenses to cultivate ganja (Form No. 92).

(*c*) Khatiani of storage licenses returned by cultivators (Form No. 93).

(*d*) Khatiani of statements of purchases of ganja filed by wholesale dealers (Form No. 94).

"Care shall be taken to keep the two kinds of flat ganja separate." 6-2-94.

"36." 11-5-95.

11. The practice of free home-brewing of pachwai without restriction of quantity for home consumption is permitted in the district of the Sonthal Parganas and among the aboriginal tribes only in the marginally noted* districts and subdivision. It is also permitted among the aboriginal tribes inhabiting the districts of Burdwan, Bankura, Birbhum, Midnapore and Murshidabad during the annual Bandhana festival. In the districts of Darjeeling and Jalpaiguri it is permitted among the hill and other aboriginal tribes up to a limit of 20 seers of undiluted pachwai.

Free home-brewing of pachwai for home consumption.

* Lohardaga.
Singhbhum.
Manbhum.
Subdivision of Banka in the district of Bhagalpur.

12. Except, as provided in the preceding clause, no person shall have in his possession more than 4 seers of undiluted or 12 seers diluted pachwai without a pass granted by a Collector, Excise Deputy Collector, Subdivisional Officer, or other officer duly authorised by a Collector to grant such a pass. The pass shall be granted free of charge, and should be returned to the Collector immediately on the expiration of its currency. The pass-holder is not permitted to sell or barter any portion of the liquor covered by the pass. 12-3-94.

Pass for possession of more than 4 seers of undiluted or 12 seers of diluted pachwai.

"36. The duty on ganja shall be levied at the following rates—

IN THE DISTRICTS OF BENGAL AND BIHAR.

	Rs.
Chur	9
Round	7½
Flat (small twigs)	7¼
Flat (large twigs)	6

IN THE ORISSA DIVISION.

Chur	7½
Round	6¼
~~Flat ... ...~~	~~4½~~
Garhjat	3½"

6-2-94.

(*e*) Register of orders served by peons (Form No. 95).
(*f*) Statement of purchases of ganja accompanying returns of permits to the head-quarters (Form No. 96).
(*g*) Register of distribution of guards (Form No. 97).
(*h*) Report book containing copies of all English and vernacular letters issued (Form No. 98).
(*i*) Statement of purchases of ganja filed by wholesale dealers (Form No. 99).
(*j*) Statement of purchases of ganja filed by brokers (Form No. 100).
(*k*) Labels for packages of ganja exported (Form No. 101).
(*l*) Cash-book (Form No. 102).
(*m*) Diary (Form No. 103).

Returns to be submitted.

85. The Supervisor of the ganja mehal shall submit the undermentioned returns to the Collector of the district not later than the 15th of the month succeeding that to which they relate in the forms given in Appendix A :—

(*a*) Monthly return showing ganja exported from Nowgong (Form No. 104).
(*b*) Monthly return of licenses to cultivators to store ganja in their own private golahs (Form No. 105).
(*c*) Annual return of ganja exported from Nowgong. A duplicate copy is to be submitted to the Commissioner of Excise (Form No 106).
(*d*) Abstract statement showing ganja exported from Nowgong (Form No. 107).

Duty.

86. The duty leviable on ganja shall be at the following rates, except in the districts of the Orissa Division :—

		Rs.	A.	
On flat ganja	...	...	0	per seer.
,, round	...	...	4	,,
,, choor	...	...	0	,,

In the Orissa Division the duty per seer shall be Rs. 2-8 on Gurjat, Rs. 3-8 on flat, Rs. 3 on round, and Rs. 2-8 on choor ganja.

Particulars in pass.

87. Every pass, whether for wholesale export or for retail consumption, must specify the weight and number of bales or bags of ganja to be charged with duty at Rs. 2-8, Rs. 3-8, Rs. 3, Rs. 2-8, Rs. 2-4 and Rs. 2 respectively protected by the pass ; the distinguishing marks by which the bales or bags chargeable with each rate of duty may be known, the name of the purchaser and of the charandar or person in whose charge and custody it is conveyed, the mode of conveyance by which the ganja is to be transported, the places, warehouses, or shops to which

the transport is made, and the period for which the pass is current. These entries will be signed by the Supervisor. Passes to retail shops are in Form 108 (old No 36), Appendix A.

Surrender of pass.

38. Every pass must be surrendered to the Collector of the district or Subdivisional Officer, if the warehouse is situated within a subdivision, within ~~three days of the expiration of~~ the period of its currency.

Exports to districts in Lower Provinces or Assam.

39. Exportation from the producing districts, or from one district to another, or from one licensed warehouse to another in the same district by wholesale merchants is allowed without pre-payment of duty, if the drug is to be imported into any district within the Lower Provinces of Bengal or Assam;* as, according to the system in force in these provinces, duty is levied on the drug as it passes into the hands of the retailers.

* B. C. O., 6 of May 1887.

Duty to be levied on export elsewhere.

40. Before the exportation of ganja is allowed to foreign territory, or to any district not within the Lower Provinces of Bengal or Assam,* full duty is levied by the Collector of Rajshahye at the rate or rates in force in the Lower Provinces for the time being, and credited in the district accounts. Ganja, when exported by sea to a country beyond the boundaries of British India, is not liable to duty, and any duty paid is refunded on proof of export.

Sales in transit to authorized purchasers.

41. Wholesale vendors are authorized to sell from a despatch in transit any number of bales or bags bearing the original seals to such retailers as may produce a pass or delivery order from an authorized officer of the district in which the sale is made. The weight and number of such bales or bags, and the rate of duty with which each bundle sold was charged, must be written off on the back of the import pass, under the attestation of the authorized officer, who will see that the seals of the bundles thus sold in transit have not been broken.

No allowance for wastage.

42. No allowance is made on account of wastage of ganja either in transit from the producing districts to the wholesale warehouse, or from the warehouses to the shops of the retailers.

Storage in warehouse in non-producing districts.

43. The Excise Deputy Collector of each importing district or, where the golah is situated in a subdivision, the Subdivisional Officer, is required, before allowing ganja to be stored in a warehouse licensed under clause 46, or leased from Government under clause 44, to ascertain, by personal inspection of the consignment, that the seals of the bales or bags are unbroken, and that the weight and sorts correspond with the weight and sorts noted on the pass given in the producing district; he must then open any bags of ganja chargeable with duty at Rs. 8-8, 5-8, 6-4 and Rs. 7 per seer that may be included in the invoice, and having ascertained that they contain flat, round or choor ganja as invoiced, re-seal them. He must also examine the general quality and the condition in which the drug is received, whether dry or damp, or in process of deterioration or decay. All these particulars are to be noted in a book to be kept for the purpose in Form 109 (old No. 37). If they do not agree with

Particulars to be noted and compared with pass.

"Before the exportation of ganja is allowed to foreign territory or to any district not within the Lower Provinces of Bengal or Assam full duty is levied by the Collector of the exporting district at the rate or rates in force in the Lower Provinces for the time being, and credited in the district accounts. Ganja is exported free to Kuch Bihar and the Tributary States in Orissa under special arrangements made with the Chiefs of those places."

13-1-96.

"weight both of the ganja alone and of the entire bale or bag, and sorts of ganja correspond with the weight and sorts noted in the pass given in the producing district." 11-5-95.

"Rs. 3½, Rs. 4½, Rs. 6, Rs. 6¼, Rs. 7¼, Rs. 7½, and Rs. 9."

6-2-94.

Section XX, clause 42, page 161.

After the antepenultimate sentence in the above clause, *insert* the following:—

"The deficiency shall be calculated on the total weight of *ganja* of the same sort in each consignment, and not on the weight of each bag or bale compared with the entries in the pass."

9-3-1903.

the entries in the pass under which the ganja is imported, the circumstance is to be reported to the Collector. The full duty, at the rate chargeable on the sort of ganja in which the deficiency or defect is found, must be at once levied on any deficiency of weight and on any broken bundles. Any bale or bag received without the original seal may, if the Collector thinks fit, be confiscated. Should there be any increase of weight, the full quantity delivered at the warehouse should be entered in the register of imports in Form 109 (old No. 37).

42 44. Every person engaged in, or wishing to engage in, the wholesale ganja trade must apply for a lease of one of the warehouses provided by Government. In the event of a lease of a Government warehouse being given, a certificate in Form No. 110 in Appendix A shall be granted to the wholesale dealer. Where there are no such warehouses provided, he must furnish to the Collector of the district in which he intends to store ganja, a written description, in the form below, of each warehouse in which such ganja is to be stored. The charge for proper scales and weights must be borne by the wholesale trader.

Registration of import warehouse.

Name of owner or owners.	Locality.	Description of building.	Capacity of warehouse.	REMARKS.

43 45. *The Collectors of the districts noted on the margin are prohibited from granting warehouse licenses to any ganja cultivator or ganja broker of the ganja tract under the jurisdiction of the Collector of Rajshahye. In cases where there is any doubt whether the applicant for such a license is or is not a cultivator or broker, a reference should be made to the Collector of Rajshahye.

Nuddea, Murshedabad, Dinagepore, Rajshahye, Rungpore, Bogra, Pubna, Julpigoree, Purneah, and Maldah.

* B. C. O., 5 of September 1884.

45 46. In the case of a private warehouse, if the Collector is satisfied, by personal inspection or by report received from the Excise Deputy Collector or Subdivisional Officer, that the applicant's warehouse is in a situation convenient of access to the excise officers, and so constructed that any ganja stored in it will be perfectly secure against fraud or depredation, he is to enter it in register in Form 111 in Appendix A (No. 55 of the Board's series of registers), and grant a certificate of registry in Form 112 (old No. 38) in Appendix A to the person applying for the same, on the following conditions—

Certificate of registry.

(*a*) That the warehouse shall have only one door, which shall be secured by two locks, one of which should be Chubb's, the key of one to be kept by the owner, and that of the Chubb's, by the Excise Officer appointed to supervise the store. The Chubb's lock shall be supplied by Government.

Conditions of registry.

(*b*) That no deliveries of the drug shall be made except in the presence of an Excise Officer and under an order from the Collector or from an officer duly authorized by the Collector to grant passes, and that the drug be either

(*c*) "That a ticket be attached to each bale or bag showing the actual quantity contained in it, and that whenever ganja is taken out of a bag, the quantity so taken out be noted on the ticket, and the balance struck after each transaction.

"The entries will be made by the officer issuing the drug, and initialled by him." 2-7-93.

delivered out in the bales or bags as sealed, or if less than a whole bale or bag be delivered, that the remainder be re-sealed then and there by the Excise Officer.

(c) That the licensee shall not sell any quantity of ganja by retail vend.

(d) That he shall constantly exhibit a signboard at the warehouse bearing his name and the words "licensed to sell ganja wholesale."

(e) That he shall give access to the store whenever the supervising Excise Officer or his official superior shall require.

(f) Infraction of any of the above conditions will subject the holder of this license to forfeiture of the license in addition to such penalties as he may be liable under section 5 or section 60 of Act VII (B.C.) of 1878.

The license in Form 112 (old No. 38) will remain in force only to the end of the year in which it is issued, and will not be renewed except on application duly made to the Collector. All Government warehouses shall be entered in Register 111 (55, "Board's Rules, 1888").

Collector may cancel registry.

47. The Collector may at any time cancel or refuse to renew the registry of any licensed private warehouse, or the lease of any Government warehouse should the owner of it transgress the excise laws or any of these rules, or should he allow the building, if a private one, to fall out of repair, so that it is no longer a secure place of custody.

Commissioner shall determine the number of private warehouses.

48. Where warehouses are provided by Government, the Commissioner shall from time to time determine the number of private warehouses, if any, to be licensed. The number of wholesale dealers in any place shall not exceed the number of Government and licensed warehouses. The upset rent of each Government warehouse shall be fixed by the Collector with the approval of the Commissioner. Where the number of applicants exceeds the number of Government warehouses, the leases shall be put up to auction annually.

Penalty for unlicensed possession of ganja.

49. Every person, other than a licensed cultivator, found in possession of ganja in excess of the quarter of a seer allowed by sections 15 and 17 of Act VII (B.C.) of 1878, stored in any place other than a Government warehouse or a warehouse licensed as above, or in a retail shop duly protected by a vendor's license, is liable to the penalties prescribed in section 61, Act VII (B.C.) of 1878, unless such ganja be protected by a pass, and all ganja so found should be confiscated.

Ganja, after storage in one district, may be exported to another.

50. Wholesale dealers or lessees of Government warehouses or owners of licensed warehouses, after storing their ganja, are at liberty to transport under a pass any number of bales or bags bearing the seal* impressed under clause 29 or clause 43 from their stock to any other district or to any other licensed warehouse in the same district. This pass must, on payment of a fee of Rs. 2, be obtained from the Collector of the district into which it is proposed to convey the ganja; and on being produced at the excise office of the district in

* B. C. O., 6 of September 1890.

49 ✓ "Rajshahi." 7-5-92.

49 ✓ "And in the case of Garhjat ganja in excess of 5 tolas."
7-5-92.

RULE 52, Section XX, page 163.

At the end of the rule, *add* the words "The results of the stock-taking shall be recorded in Form No. 113, which will then be submitted to the Collector."

"four." 6-2-94.

A Collector may also issue a license in Form No. 63 (old No. 27), Appendix A, for the retail vend of fermented tari. A license will ordinarily be granted under the auction system to the person who offers the highest monthly tax for the license, the minimum rate being one rupee per month. The Board may, however, direct that in any district the license shall be accompanied by a printed schedule of palm-trees to be tapped in Form No. 145, Appendix A, the fee being calculated according to a fixed rate per tree, and further, that in any specified portion of such district, besides a tree-tax levied as above, there shall also be a shop license fee, which will be determined by auction. 3-4-96.

which the ganja is stored, it will be countersigned and dealt with in the manner prescribed for import passes in clauses 27, 28, 29, 31, 37, 38, 41 and 42. A copy of the pass should be forwarded by the Collector who grants it to the Subdivisional Officer if the warehouse to which it relates lies within a subdivision.

Sales to licensed dealers only.

51. A wholesale dealer may sell his ganja only to another duly authorized wholesale dealer, or to a retail dealer licensed as provided in clause 59, &c.

Stock to be taken yearly.

52. Stock* must be taken in each warehouse between 25th and 31st March, and, to avoid complication of accounts, no ganja should be issued from any golah from the day of weighment to 31st March. In cases in which the whole of the ganja fit for use is disposed of in the middle of the year, and the golahdar relinquishes his license, the account of his golah may be closed within the year.

* B. C. O., 7 of February 1884.

At head-quarters, by whom.

53. This duty should be performed at the head-quarters of a district by the Deputy Collector in charge of the Excise Department, of a subdivision by the Subdivisional Officer, and at other warehouses by any gazetted officer deputed by the Collector, and must not under any circumstances be delegated to any lower subordinate.

Procedure.

54. All the bales and bags should be opened and ganja taken out, and the quantity of each of the three descriptions of ganja classified as unfit for use, if any, should be separated. The request of a golahdar to classify any ganja as unfit for use should ordinarily be accepted. The three different kinds of ganja fit for use should first be separately weighed, the weighment being made by the standard iron weights. After weighment, the ganja should be put back into the bales and bags, each kind separately, and the bales and bags resealed. The ganja unfit for use, if any, should then be weighed, and after weighment it should be kept separately in sealed bags, each description of ganja, with the quantity contained in each bag, and the name of the owner, being noted on each. The warehouse room should be carefully swept, and wastage, if any, weighed. Any loose twigs or broken flowers found in the room should be weighed as wastage: straw, rope, &c., being thrown away and not taken into account in weighment. The wastage should be kept in a sealed box or bag, the quantity and the name of the owner being noted. The ganja classified as unfit for use and the wastage, if any, must be destroyed on or before 31st March with the approval of the Collector, in the presence of the Excise Deputy Collector or Subdivisional Officer, or other gazetted officer deputed, and written off the account on or before 31st March.

Ganja unfit for use and wastage, to be destroyed.

[NOTE.—The "deficiency" is the difference between, on the one hand, the total stock received, and on the other hand the total of (i) the quantity passed out, (ii) that unfit for use, (iii) wastage, and (iv) ganja in store fit for use,—*vide* illustration given in the Board's Circular No. 2 of June 1881.]

55. The ganja dealer shall be responsible for any deficiency in excess of 2½ per cent., and duty shall be levied accordingly and realized

on or before 31st March. The excess deficiency on which duty is levied shall be separately shown in the accounts, and the deficiency within the limit of 2½ per cent. must be written off the accounts by the Collector on or before 31st March, subject to the approval of the Commissioner of Excise, to whom the proceedings shall be reported in Form 113 (old No. 39), Appendix A.

Excess deficiency to be reported to Commissioner.

55 56. The officers in whose presence the destruction of ganja as referred to in the preceding clause takes place must always attach a certificate to Form 113 (old No. 39), in Appendix A to the effect that they have personally seen the weight of ganja classified as unfit for use and the wastage tested, and that they were duly destroyed.

Officers to certify in stock taking.

56 57. The Collector shall submit to the Commissioner of Excise a consolidated district report in Form 113 (old No. 39), in Appendix A certifying that he has obtained the required certificates from the different officers who took the stock. The Ganja Registers 109 (old No. 37), 114 (old No. 40), and 115 (old No. 41), shall be tested at the time of taking stock, and compared with the golahdar's books, any difference being noted. The officer taking stock account should clearly state in his report to the Collector what quantities of ganja, both fit and unfit for use, of the four different kinds, as well as wastage, were found by him in stock; and any discrepancies or irregularities found in the stock or account should be noted.

Collector to submit a consolidated district report in Form 113.

57 58. Every Excise officer in charge of a warehouse must keep up a register of deliveries of ganja at the warehouse in Form 114 (old No. 40), Appendix A. The register of receipts of ganja into the warehouse Form 109 (old No. 37) has been prescribed in clause 43. From these two registers the officer must compile and send in to the Collector on the 1st of each month an abstract in Form 115 (old No 41), Appendix A.

Register of receipts and deliveries.

Abstract to Collector.

In the case of a warehouse lying within a subdivision, the abstract should be submitted to the Collector through the Subdivisional Officer.

58 59. The retail of ganja is subject to the general rules for the fixed duty system in section VIII. The licenses will be in Form 116 (old No. 42), Appendix A, and will be granted either under the auction system or the fixed license fee system, as the Board may generally or specially direct.

Retail vend.

59 60. Licensed vendors must pay duty at the prescribed rate (*vide* clause 36) before removing the ganja from the wholesale dealer's warehouse. When a licensed retail vendor of ganja of one district wishes to purchase his stock from a wholesale golah in another district, the duty is to be paid in the district in which the ganja is to be retailed to the officer granting the pass under clause 62 of the rules, and at the time the pass is granted. In the case of shops lying within a subdivision, the duty may be paid into the subdivisional treasury.

Duty to be paid before clearance.

60 61. The duty is to be calculated upon the gross weight of the sealed bales or bags of ganja removed from the wholesale dealer's warehouse by the licensed

Mode of calculating duty.

4. Rule 54, Section XX, page 164.

Substitute the following for the last sentence of the rule:—

"The excess deficiency on which duty is levied, shall be separately shown in the accounts, and the deficiency within the limit of 2½ per cent. must be written off the accounts on or before the 31st March by the Collector who will record his proceedings on the report in Form No. 113 received from the officer taking stock under rules 51 and 52."

6. Rule 56, Section XX, page 164.

Omit the first sentence of the rule.

5. Rule 55, Section XX, page 164.

In line 2, for the words "preceding clause," *substitute* the words "rule 53."

"Or other officer duly authorised in this behalf by a Collector to grant such passes." 12-1-93.

"60A. A retail vendor may remit in advance to the treasury or sub-treasury, as the case may be, lump sums from time to time on account of duty. A ledger account of each such vendor in the Form No. 116A, page 313 in Appendix A, is to be kept by the Excise Deputy Collector, Subdivisional Officer, or other officer in charge of the warehouse, showing the amount paid by each vendor, the quantity of ganja taken out, and the duty leviable on it, and the balance left to his credit after deducting such duty. The account must be balanced every time there is a transaction, and in the case of a warehouse in charge of a Subdivisional or other officer, a daily balance sheet shall be transmitted to the Excise Deputy Collector. The Excise Deputy Collector, the Subdivisional Officer or other officer in charge of the warehouse shall take care to issue ganja only up to the limit of the credit of each vendor. On every monthly visit, the Excise Deputy Collector or Subdivisional Officer shall certify that every issue to a retail vendor since his last visit has been entered in the ledger." 8-5-93.

FORM No. 118.

[SEE SECTION XX, CLAUSE 62.]

Form of Ganja Pass from a registered warehouse to a retail shop.

Serial No.

(Counterfoil.)	(Copy.)	(Pass.)
Name of warehouse Registered number of pass Name of person to whom issued Date of issue Quantity and description of ganja covered by the pass Amount of duty levied Number and locality of shop to which the ganja is passed, with name of proprietor Date of return of pass	Register No. District Name of person to whom given Date of issue Quantity and description of ganja covered by pass Pass the ganja above described for transport to shop No. belonging to at the full amount of duty, amounting to Rs. , having been paid at the rate of Rs. per seer. This pass is current till o'clock on the day of when it should be returned to the officer granting it or to the one appointed to supervise the transport.	Register No. District Name of person to whom given. Date of issue Quantity and description of ganja covered by pass. Pass the ganja above described for transport to shop No. belonging to at the full amount of duty, amounting to Rs. , having been paid at the rate of Rs. per seer. This pass is current till o'clock on the day of when it should be returned to the officer granting it or to the one appointed to supervise the transport.
Excise Deputy Collector or Sub-divisional Officer.	*Excise Deputy Collector or Sub-divisional Officer.*	*Excise Deputy Collector or Sub-divisional Officer.*

13-5-94.

[illegible] cancelled by C.O. No 7 of Feby 1894.

The passes are printed in triplicate in cheque form with serial numbers, and bound up in sets of one hundred each. Two parts, viz., the original and the copy, should be made over to the vendor removing the drug, and the counterfoil should be kept for record and reference. The vendor will hand over both parts to the officer in charge of the golah from which the drug is issued. After delivery the officer will return the original to the vendor with the usual certificate of supply and retain the copy as a voucher to be submitted with his monthly accounts. 13-5-94.

retainers. Duty at Rs. 2-8 (Gurjat), Rs. 3-8 (flat), Rs. 5 (round) and Rs. 5-8 (choor) in the Orissa Division and Rs. 5 (flat), Rs. 6-4 (round), and Rs. 7 (choor) in the other parts of the Lower Provinces per seer is to be levied upon all ganja from which any part of the natural growth of wood has been removed, whether the bales or bags in which it is packed bear the Supervisor's distinguishing marks, as provided in clause 29, or not. The duty and license fees levied must be immediately entered in the appropriate columns of Form 117 (old No. 43), Appendix A.

Passes.

62. The transport of ganja from the wholesale warehouse to the retail shops must be protected by passes in Form 118 (old No. 44), Appendix A, up to the time of their reaching the retail shops. These passes should be granted by the Subdivisional Officer in the case of shops lying within a subdivision. The* Excise Officer must be careful that the drug removed from the warehouse does not exceed the quantity specified in the pass. A register of such passes shall be kept up by every officer authorized to grant them in Form 85 (No. 56, "Board's Rules, 1888") in Appendix A.

* B. C. O., 7 of February 1884.

Register of clearances.

63. Every officer in charge of a warehouse must keep up a register of ganja cleared, and of duty and fees paid by each licensed vendor, in Form 117 (old No 43), Appendix A. The register must be submitted at the end of each quarter for the Collector's examination and signature.

Officer in charge of a warehouse in a Subdivision to submit his register to the Subdivisional Officer.

64. In the case of warehouses within the jurisdiction of a subdivision, the officer in charge of the warehouse should submit his register to the Subdivisional Officer, together with an abstract showing the total monthly transactions of each shop. The register and abstract should then be carefully examined by the Subdivisional Officer, who will forward the abstract only with his remarks to the Collector, returning the original register after signature to the officer in charge of the warehouse. But* in places where duty and license fees are paid direct into the local treasuries, a register in Form 117 (old No. 43), Appendix A, need not be kept by the officer in charge of a warehouse.

* B. C. O., 3 of November 1886.

Importation of Gurjat ganja from the Tributary Mehals.

65. Any licensed wholesale or retail vendor of ganja wishing to purchase Gurjat ganja from the cultivators in the Tributary Mehals may apply to the Collector of his own district for a pass, stating the locality or localities, and the Tributary State in which the ganja is to be purchased, and the quantity for which the pass is required.

Grant of pass for quantity not less than eight maunds.

Duplicate pass where to be sent.

Issue of instructions by the Superintendent of the Tributary Mehals on receipt of pass.

Deputation of a Sub-Inspector where there is no authority subordinate to the Superintendent.

66. On receipt of a fee of Rupees (2) two from the aforesaid vendor, the Collector may grant a pass for any quantity not less than eight maunds in Form 84. A duplicate copy of such pass shall be sent to the Superintendent of the Tributary Mehals, who shall issue instructions to such authorities as may be subordinate to him in the specified locality or localities to superintend the weighment, packing, sealing and despatch of the drug. If in any case no such authorities are available, a Sub-Inspector shall, upon receipt of information from the licensed importer that the ganja has been gathered in one place and is ready for packing,

be deputed by the Collector of the district into which the ganja is to be imported to superintend the weighing, packing, sealing and despatch of the ganja. A copy of the pass shall also be forwarded to the Subdivisional Officer, if the warehouse to which it relates lies within a subdivision.

A copy of the pass to be sent to the Subdivisional Officer in case of warehouses lying in a subdivision.

67. The local authority subordinate to the Superintendent of the Tributary Mehals or the Sub-Inspector, as the case may be, shall, upon production of the pass aforesaid, weigh the ganja, superintend its packing, and seal the bales or bags in which it is packed in such a manner that they cannot be opened without breaking the seals.

Duties of the local authority subordinate to the Superintendent.

Licensed importer may make his bales or bags of any size.

The licensed importer shall be at liberty to make his bales or bags of such sizes as he pleases, but no retail vendor shall take out ganja from the warehouse except in a sealed bale.

68. After the drug has been weighed, packed and sealed ready for despatch, the local authority or Sub-Inspector shall return the original pass to the importer after endorsing on it the locality in the Gurjat Mehals from which the ganja is transported, the weight and number of the bales or bags of Gurjat ganja transported, the distinguishing marks by which the bales or bags may be known, the name of the purchaser and of the person in whose charge and custody it is conveyed, the mode of conveyance, the route to be taken, the point of crossing the frontier, and such other particulars as he may think it desirable to note. He shall submit at the a same time copy of the endorsement to his immediate superior. In the case in which a report is made to the Superintendent of the Tributary Mehals by the local subordinate officer, it shall be the duty of the Superintendent to transmit a copy of the report to the district to which the ganja is consigned.

Return of the pass to the importer after endorsement.

Particulars of endorsement.

Local authority or Sub-Inspector to submit a copy of the endorsement to his immediate superior.

Duty of the Superintendent on receipt of a copy of endorsement.

69. Every pass must be surrendered to the Collector of the district or to the officer in charge of the subdivision in which the wholesale warehouse is situate within three days of the expiration of the period of its currency.

Surrender of pass.

70. Any police or excise officer is authorised to challenge and examine consignments of Gurjat ganja on the road, but without breaking the seals, and to see that the seals are intact, and that the drug has not been tampered with.

Police or excise officers may challenge and examine consignments of Gurjat ganja.

71. The importer shall take the consignment to the first police-station, if there be one on the way after crossing the British Frontier, for inspection.

Importer to take consignment to the first police-station.

72. Wholesale or retail vendors importing ganja from the Tributary Mehals are not authorised to sell ganja from a despatch in course of transit even after crossing the frontier.

No sales in transit.

"The Collector should inspect the ganja golas at his own head-quarters at least once a year, and the Deputy Collector in charge of the Excise Department at head-quarters and each Subdivisional Officer should inspect the golas at their respective head-quarters at least once a month. The Excise Deputy Collector will inspect the ganja warehouses at the head-quarters of subdivisions at least once a quarter. The outlying ganja golas should also be visited as often as possible, but not less frequently than once a quarter by the Excise Deputy Collector or Subdivisional Officer, as the case may be, or less than once a year by the Collector. A complete report of the inspection will be submitted by the Collector to the Commissioner of Excise in Form No. 119 in Appendix A by the 1st April of each year. The Excise Deputy Collector's and the Subdivisional Officer's reports will be due to the Collector at the close of their respective inspections." 6-6-99.

Inspection of golas.

Rules as to transport, storage and levy of duty on Rajshahye ganja to apply to Gurjat ganja.

73. The rules with regard to the transport, storage in licensed warehouses, sales to licensed vendors, and levy of duty on Rajshahye ganja, shall apply, as far as practicable, to Gurjat ganja imported into British territory.

Licensed vendor of Rajshahye ganja may sell Gurjat ganja under one license.

74. Any vendor licensed to retail Rajshahye ganja may also sell Gurjat ganja under the same license.

Inspection of golahs.

65 75. The Collector should inspect the ganja golahs at his own head-quarters at least once in six months, and the Deputy Collector in charge of the Excise Department at head-quarters and each Subdivisional Officer should inspect the golahs at their respective head-quarters at least once a month. The Excise Deputy Collector shall inspect the ganja warehouses at the head-quarters of subdivisions at least once a quarter. The outlying ganja golahs should also be visited as often as possible, but not less frequently than once a quarter by the Excise Deputy Collector or Subdivisional Officer, as the case may be, or less than once a year by the Collector. A complete report of inspection shall be submitted by the Collector to the Commissioner in Form 119 in Appendix A on the 1st July and 1st January each year. The Excise Deputy Collector's and the Subdivisional Officers' reports will be due to the Collector at the close of their respective inspections.

Inspecting officers to test the stock and to examine the ganja registers.

66 76. The inspecting officers should test the stock in hand, and note at their inspections the condition of the ganja in store, the amount of refuse put aside, and the general state of the golahs. They should also examine the ganja registers and the treasury receipts to ascertain that duty has been properly levied on all ganja issued, and that the collections have been duly credited to Government. The principal object of this is to enable the Collector to watch any unusual fluctuations in the quantities cleared by each vendor, which may indicate that the vendor is selling illicit ganja under colour of his license, and to regulate its issue. *The inspecting officers should forward a copy of their inspection memoranda in Form No. 120 in Appendix A with the report in the Form referred to in clause 75 to their superior officers, *i.e.*, Excise Deputy Collectors or Subdivisional Officers, to Collectors, and Collectors to Commissioner of Excise respectively, and with a certificate attached that they have personally ascertained that the balance in stock in the golah is correct. A separate file of inspection memoranda shall be kept in the District Excise office for each warehouse. The date of each inspection shall be noted in the column of remarks in Register No. 111 (55 "Board's Rules 1888") in Appendix A.

* B. C. O., 3 of September 1884.

Withholding power from Subdivisional Officer.

67 77. The Collector may, with the sanction of the Commissioner of Excise, withhold any of the powers given by these rules in respect of the administration of ganja excise from any particular Subdivisional Officer.

Local payment of duty.

68 78. The Collector may make arrangements, under such precautions as may seem necessary, authorizing Subdivisional Officers and trustworthy Excise Officers to receive payments of duty, and to grant passes within their subdivision or circle, the amount collected being transmitted to the treasury

at short intervals. The statements prescribed in these rules will enable the Collector to check the proceedings.

Landholders' responsibilities.

79. Landholders, farmers, tehsildars, or other managers of land should be warned of their liability under section 65, Act VII (B.C.) of 1878, if they permit the unlicensed sale or storage of ganja within the boundaries of their states.

Return No. XL of movement.

† B. C. O., 8 of July 1889.

80. A return, No. XL, in the form that the Board may prescribe, (see Form in Appendix A) showing the movement of ganja, is to be furnished to the †Commissioner of Excise annually as early in April as possible, from every district in Bengal. If in any district the return is blank, a memorandum to that effect must be submitted.

Minor articles.

81. Licenses to sell siddhi and majum, &c., issued under the monthly tax system, are in Form 63 (old No. 27), Appendix A, the minimum rate of fee being fixed by the Commissioner of Excise.

SECTION XXI.—RULES TO REGULATE THE IMPORTATION OF CHARAS.

Pass required for all importation.

1. No person is allowed to import charas into Bengal from the North-Western Provinces or from Nepal, or any other place, excepting under a pass in Form No. 121 (old No. 45) in Appendix A from the Collector of the district in which the charas is to be sold by the importer. A register of passes for the importation of charas shall be kept in the Collector's office in Form 122 (53, "Board's Rules, 1888") in Appendix A.

Comparison of charas with pass.

2. The charas on its arrival in the district from which the pass was issued will be produced for examination and comparison with the pass before the Excise Deputy Collector.

Time of paying duty.

3. Duty will be charged at the rate of Rs. 8 per seer, of which one-half must be paid at the time of taking out the pass. The payment of the second half of the duty will be made on the arrival of the drug in the district in which it is to be sold or stored, as the case may be, on its production before the Excise Deputy Collector. If the charas does not arrive within the time specified in the pass, the importer must apply to the Collector of the district for an extension of time, or he will render himself liable to the penalty laid down in section 59 of Act VII (B.C.) of 1878.

Penalty.

Confiscation and penalties.

4. The whole of a despatch will be confiscated, and the importer will be subject to other penalties of the excise law for each of the following offences:—

(1)—Selling any portion of a despatch before arrival at the Collectorate from which the pass was given.

(2)—Being in possession of a quantity greater or less than that shown to be the quantity covered by the pass, unless the difference is fully explained and full duty paid.

Section XXA.—Special Rules regarding the Importation of Garhjat Ganja and Siddhi.

Importation of Garhjat ganja or siddhi from the Tributary Mahals.

1. Any licensed wholesale vendor wishing to purchase Garhjat ganja or siddhi in the Tributary Mahals of Orissa may apply to the Collector of his own district for a pass, stating the locality, or localities, and the Tributary State in which the drug is to be purchased, and the quantity for which the pass is required.

Grant of pass for quantity not less than one maund.

2. On receipt of a fee of Rs. (2) two from the aforesaid vendor, the Collector may grant a pass for any quantity not less than one maund in form 84. A duplicate copy of such pass shall be sent to the Superintendent of the Tributary Mahals, who shall issue instructions to such authorities as may be subordinate to him in the specified locality, or localities, to superintend the weighment, packing, sealing and despatch of the drug. If in any case no such authorities are available, a Sub-Inspector shall, upon receipt of information from the licensed importer that the drug has been gathered in one place and is ready for packing, be deputed by the Collector of the district into which the drug is to be imported to superintend the weighing, packing, sealing and despatch of the drug. A copy of the pass shall also be forwarded to the Subdivisional Officer, if the warehouse to which it relates lies within a subdivision.

Duplicate pass where to be sent.

Issue of instructions by the Superintendent of the Tributary Mahals on receipt of pass.

Deputation of a Sub-Inspector where there is no authority subordinate to the Superintendent.

A copy of the pass to be sent to the Subdivisional Officer in case of warehouses lying in a subdivision.

Duties of the local authority subordinate to the Superintendent, and of the Sub-Inspector.

3. The local authority subordinate to the Superintendent of the Tributary Mahals or the Sub-Inspector, as the case may be, shall, upon production of the pass aforesaid, weigh the drug, superintend its packing, and seal the bales or bags in which it is packed in such a manner that they cannot be opened without breaking the seals. The licensed importer shall be at liberty to make his bales or bags of such sizes as he pleases.

Licensed importer may make his bales or bags of any size.

Return of the pass to the importer after endorsement.

4. After the drug has been weighed, packed and sealed ready for despatch, the local authority or Sub-Inspector shall return the original pass to the importer after endorsing on it the locality in the Garhjat Mahals from which the ganja or siddhi is transported, the gross and net weight of each of the bales or bags of Garhjat ganja or siddhi transported, as well as their number and the distinguishing marks by which the bales or bags may be known, the name of the purchaser and of the person in whose charge and custody it is conveyed, the mode of conveyance, the route to be taken, the point of crossing the frontier, and such other

Particulars of endorsement.

Local authority or Sub-

1. "The passes are printed in triplicate. One part shall be given to the importer, another, except in the case of charas imported from Nepal, sent by post on the same day to the Collector of the district from which the drug is to be imported, the counterfoil being retained in the office. The importing merchant on arrival will present the pass to the Collector of the exporting district, who shall return it to him after endorsing on it the quantity of charas to be imported. Similar entries shall also be made at the time by the same officer on the back of the copy of the pass sent to him by the Collector of the district importing the drug, and it should be returned to the Collector direct by post. The pass and the [illegible] shall be

"A report of the arrival of the drug with its weight and other particulars being sent by post to the Collector of the district from which the drug has been imported." 6-10-96.

importing district. 13-12-92.

3. "and the pass be not returned." 13-12-92.

5. Every importer of charas will be bound to keep an account of the quantity received and expended in Form 123 in Appendix A. The form is intended for use in his dealings with licensed vendors only. If he wishes to dispose of the drug to the public, he must take out a separate license for retail vend in Form 124 (old No. 46). The license will be granted either under the auction system or the fixed license-fee system, as the Board may generally or specially direct.

Form of account.

6. After the full duty has been levied on examination by the Deputy Collector of the district in which the drug is to be sold or stored as provided in clauses 3 and 4 above, the importer will be authorized to dispose of any quantity of his stock to any licensed dealer in the district into which the charas is imported by him without the further intervention of the Excise authorities. In this case, however, he must give such licensed dealer a pass under his own signature in order to protect the drug in transit to the retail shop. If he wishes to dispose of any charas to a licensed dealer of another district, he must apply for a pass from the Collector in order to protect the drug in transit to such other district. The Collector granting such a pass will advise the Collector of the district for which it is granted of its issue, informing him of the quantity for which the pass is given, the name and address of the importer from whom, and of the licensed dealer to whom the charas is transferred. Such pass will be granted free of charge.

Pass required for retail sale.

and for transit to another district.

SECTION XXII.—FINES AND FORFEITURES.

The disposal of any fines that may be levied on account of the breaches of the Excise Laws recounted in section 77 of Act VII (B.C.) of 1878 is not left by that section in any way *to the option* of the Court adjudging the fine.

Fines are disposed of by law.

2. The Magistrate or the Court imposing the fine is bound to inform the Collector of the levy of the fine, and the whole amount, if the fine is realized, will be distributed in such proportions as the Collector may think fit, among the persons who were instrumental in the detection of the offence, the seizure of the articles, and the capture of the offender. Besides the amount of the fine, the said persons are also entitled to share the proceeds of the sale of confiscated articles. The Collector can also, within the amount of the fine realized, award compensation to any person subjected to annoyance or injury by the proceedings of the case in which the fine was imposed. All* fines realised shall be credited to the head 'Law and Justice,' and disbursements on account of reward or compensation debited to the head 'Contract contingencies.'

Distribution of fine, sale proceeds;

Compensation.

* B. C. O., 6 of February 1890.

3. The officers of the Excise Department are required to apply to the Magistrate to inform the Collector of the imposition of a fine. If, however, the Magistrate decline to do so, an immediate report should be made to the Commissioner of Excise.

Excise officers to move the Court.

* "This information is supplied by Magistrates in Form No. 124A, except in the town of Calcutta, for which a separate form has been prescribed." 2-6-98.

4. All confiscated articles shall be disposed of by public sale under the following rules:—Imported spirits and liquors, târi, pachwai, charas, siddhi or bhang, and majum shall be sold to the highest bidders without any reserve, and the proceeds shall be distributed in the manner directed by law.

Disposal of confiscated articles.

5. Confiscated country spirit, country rum, and ganja shall be sold at an upset price, which shall be the rate of duty leviable on the article in the district in which the sale takes place. If no bid in excess of the upset price is made, the article should be destroyed. In other cases, the Collector should credit to Government so much of the sale proceeds as represents the duty, and the balances should be distributed in the manner directed by law among the persons entitled to rewards. Provided, however, that in the case of ganja, when the purchaser is a wholesale dealer, the duty need not be paid at the time of sale if the purchaser so desire, but the ganja may be delivered to him on payment of the amount bid, less the amount of duty, subject to the condition of the quantity purchased being added to the stock already in the purchaser's warehouse and to payment of duty by the retail vendor on its issue from the warehouse as provided in clause 60, section XX, of these rules.

Disposal of confiscated articles.

6.1.96.

Where the outstill system is in force, confiscated country spirit should be sold for any price above Re. 1 per gallon. If such price is not obtained, the article should be destroyed.

6. Where the purchaser is not a license-holder, and the article sold is more in quantity than what may be legally held in possession without a license, a pass in Form No. 125, in Appendix A shall be granted to the purchaser to enable him to retain possession of the article purchased. The pass shall be current for such period as the Collector may order, and shall be returned to the Collector as soon as its period of currency has expired. The pass will not enable the holder to sell any of the articles covered by it, but will only permit him to retain them for his own private use.

Pass necessary in certain cases to enable the purchaser of confiscated articles to retain possession.

7. Fines and forfeitures realized and awarded under section 77, Act VII (B.C.) of 1878, are to be disbursed at once, provided the amount does not exceed Rs. 100. When the award is for more than that amount, Rs. 100 only should be disbursed at once, the balance being paid away only when the period of appeal has expired, or the appeal has been rejected. In every such case a report should be made to the Commissioner of Excise in Form No. 126 in Appendix A to show that this rule has been properly observed.

Prompt disbursement of fines and forfeitures.

8. *District officers are authorized to distribute rewards up to Rs. 100 (one hundred) in all cases under section 77, Act VII (B.C.) of 1878, without reference to higher authority, whether the fine imposed is realized or not.

* B. C. O., 7 of June 1889.

Collectors can distribute rewards up to Rs. 100 in all cases under section 77, Act VII (B.C.) of 1878.

"If the article is sold the Collector shall credit to Government the entire sale proceeds, the portion representing duty under head 'duty' and the balance, if any, under head 'miscellaneous.' If there is a surplus after crediting to Government the amount of duty due on the article, and if any reward has been sanctioned, the amount so payable not exceeding the surplus shall be drawn from the Treasury and debited to the head 'Contract contingencies' as laid down in clause 2 of this section in regard to fines." 6-1-96.

"portion of the amount of purchase money representing duty," 6-1-96.

"however" 6-1-96.

"corresponding to the amount of duty," 6-1-96.

"Private persons receiving rewards immediately after a conviction is obtained are not required to refund the amounts they may have received on the sentence of the lower Court being reversed on appeal; the Government bears the loss up to the limit of Rs. 100." 12-6-93.

"A note shall be made in Form No. 131, page 325 in Appendix A, of every case in which balances of fines and forfeitures exceeding Rs. 100 are not paid until the period of appeal has expired, or the appeal has been rejected, and also in the monthly statement of excise cases in the same Form." 16-3-93.

8.A District officers are authorised, in cases falling under section 59, to pay at their discretion rewards to informers or to person subjected to annoyance or injury by any proceedings under that section, up to a limit of Rs. 10 in anticipation of the sanction of the Board, provided that in no case must the amount so expended exceed one-half of the fine levied in each case. 7-1-93.

Inspector to submit a copy of the endorsement to his immediate superior.

particulars as he may think it desirable to note. He shall submit at the same time a copy of the endorsement to his immediate superior.

Duty of the Superintendent on receipt of a copy of endorsement.

In the case in which a report is made to the Superintendent of the Tributary Mahals by the local subordinate officer, it shall be the duty of the Superintendent to transmit a copy of the report to the district to which the ganja or siddhi is consigned.

Surrender of pass.

5. Every pass must be surrendered to the Collector of the district or to the officer in charge of the subdivision in which the wholesale warehouse is situate within three days of the expiration of the period of its currency.

Police or Excise officers may challenge and examine consignments of Garhjat ganja or siddhi.

6. Any Police or Excise officer is authorised to challenge and examine consignments of Garhjat ganja or siddhi on the road, but without breaking the seals, and to see that the seals are intact, and that the drug has not been tampered with.

Importer to take consignment to the first police-station.

7. The importer shall take the consignment to the first police-station, if there be one on the way after crossing the British frontier, for inspection.

No sales in transit.

8. Wholesale vendors importing ganja or siddhi from the Tributary Mahals are not authorised to sell the drug from a despatch in course of transit even after crossing the frontier.

Rules as to transport, storage, levy of duty on siddhi or Rajshahi ganja, etc., to apply respectively to Garhjat siddhi or Garhjat ganja.

9. The rules with regard to transport, storage in licensed warehouses, sales to licensed vendors, levy of duty on siddhi or Rajshahi ganja, etc., shall respectively apply, as far as practicable, to Garhjat siddhi or Garhjat ganja imported into British territory.

Licensed vendor of Rajshahi ganja or of siddhi may sell Garhjat ganja or siddhi respectively under one license.

10. Any vendor licensed to retail Rajshahi ganja may also sell Garhjat ganja under the same license. Similarly any licensed vendor of siddhi may sell Garhjat siddhi under the same license. 7-2-94.

9. †In cases, however, in which the persons rewarded are Government officers, belonging to the Excise and Police Departments, the rewards shall only be disbursed under the understanding that if the sentence of the lower court is reversed on appeal, the persons rewarded will be required to refund the amounts they may have received. Exceptional cases, however, coming under this category, in which the Collector is of opinion that a reward has been deserved, notwithstanding the reversal of the Magistrate's order on appeal, may be reported by the Collector to the Commissioner of Excise for the grant of a special reward. When the persons rewarded are private persons, a refund need not be required; but the Government will bear the loss up to the limit of Rs. 100 with reference to the provisions of clauses 7 and 8.

† B. C. O., 4 of October 1890.

Rewards how to be disbursed in the case of Government officers and private persons.

10. ‡Police and excise officers above the rank of Inspector are not entitled to rewards in excise cases.

‡ B. C. O., 2 of July 1890.

Persons not eligible to rewards.

11. ¶All excise fines shall be credited to Government in the treasury accounts under the head "Law and Justice," and rewards shall be paid out of the Collector's grant for excise contingencies in accordance with the terms of note 39, page 635 of the Civil Account Code, volume II.

¶ B. C. O., 6 of February 1890.

Excise fines to be credited to "Law and Justice."

12. The charge for the maintenance of a person imprisoned in a civil jail for a breach of the excise laws should, under the orders of the Government of India, be debited to Provincial Services like other charges of the Jail Department.

Charge for the maintenance of prisoners to be debited to Provincial Services.

SECTION XXIII.—MISCELLANEOUS.

1. Security is to be taken from all Excise Sub-Inspectors, Darogahs, Clerks, and Mohurirs, from persons in charge of public golahs for the storage of ganja; the *maximum* amount of security to be demanded from these officers, without the special sanction of the Board, is as follows:—

Security bonds.

	Rs.
From Sub-Inspectors, Head Clerks, Darogahs and officers in charge of ganja golahs or spirits depôts ...	500
From Mohurirs and subordinate clerks	100

2. Collectors should be careful, however, not to demand, in any case a larger amount of security than is necessary, with reference to the funds likely to be entrusted to the officer. A bond is to be executed by the officer furnishing security in Form 127 in Appendix A.

Discretion as to amount.

Security bond.

EXPUNGE rule 3, Section XXIII, page 171 of the Manual. 11.10.02

Return No. XXXVI.

4. Every excise officer through whose hands any money may pass on account of Government shall keep a regular cash account of receipts and disbursements for the inspection of his superiors.

Excise officer to keep a cash account.

5. A monthly return of progress in settlement of licenses for the sale of exciseable articles in Form No. XVI in Appendix A or such form as the Board may from time to time prescribe, shall be submitted by district officers not* later than the 5th of the month following that for which the return is due, to the Commissioner of Excise for the first nine months of each official year.

Return No. XVI.

* B. C. O., 13 of July 1888.

6. Quarterly and annual returns of excise revenue and of the consumption of exciseable articles as well as an annual return of charges in the excise department are to be furnished to the Commissioner of Excise in the forms (Forms now in use Nos. XIV, XXIX and XLII in appendix A) that the Board of Revenue may from time to time prescribe. In addition to the instructions given at the top of Return No. XIV, the following general rules† are to be observed in its preparation :—

Returns Nos. XIV, XXIX, and XLII.

† B. C. O., 3 of June 1884.

I.—In Return No. XIV no sum is to be entered as collected that has not been credited in the accounts rendered to the Accountant-General.

II.—Moneys collected by the excise officers in the interior, but not paid in, and even moneys paid in at subdivisional treasuries, if not brought to credit in the district accounts, are not to appear as collected.

III.—Sums thus received on account of any 'fixed duty' article will not, in like manner, appear either as a demand or a balance. They should be left for entry in the succeeding return.

IV.—In like manner no article must be entered in tables I and II as 'consumed' or 'expended,' the duty on which has not been *actually credited* during the quarter. The *consumption* entered in these tables of the return must exactly correspond with the duty shown as collected. It follows that the entries of issues and receipts in table IV will not, as a matter of course, precisely agree with the corresponding entries in table I.

V.—No explanation is to be given of any increase or decrease of revenue shown in this return which does not amount to at least one hundred rupees, unless it is caused by some special circumstances, which in the opinion of the Collector ought to be brought to notice. In like manner, increases or decreases of licenses not amounting to five may be left unnoticed.

* B. C. O., 9 of June 1882

VI.—The* two months' fee payable at the time of settlement, in the case of shops coming under clause 23, section III of the Excise Manual, is not to be considered as a deposit to be credited in the last quarter of the year ; but it is to be treated as part of the amount due on account of the first quarter from which the term of the license runs. Thus, if the license runs from the 1st April, the two months' advance fee together with three months' fees or five months' fees in all, are to be shown in column 11 of table I of the return for the first quarter of the year ; and if the two months' advance fee is paid before the 1st April, it should also be shown in column 13. In this case it will also appear in column 24 of the return for the fourth quarter of the preceding year. In the returns for the second and third quarters column 11 will show three months' fees, and in the fourth quarter's return only one month's fee.

Rule 5, section XXIII, page 172.
Substitute "three months" for "nine months" in line 6.

RULE 8, SECTION XXIII, PAGE 173.

Substitute the following revised rule for the above rule:—

"The work done by the executive staff shall be closely scrutinised at the end of each month by the Excise Deputy Collector and the District Officer. For this purpose an abstract statement showing the results during the month shall be prepared within fifteen days of the close of each month in Form No. LIV, Appendix A, and upon this the District Officer will pass such orders as may be necessary. The returns after disposal should be kept in a guard file and should invariably be examined at the time of inspection." 12-10-1902.

Sub-divisional monthly returns.

7. †Each subdivisional officer in charge of the excise of his sub-division is to send to the Sudder Excise Deputy Collector the following monthly returns :— † B. C. O. 3 of September 1886.

(*a*) Statement of progress in settlement of licenses in the form of return No. XVI.

(*b*) Statement of demand, collection, and balance in Form 129 (XIII, "Board's Rules, 1888").

(*c*) Abstract cash account in Form 130 (XV, "Board's Rules, 1888").

9.2.96

Return No LIV.

8. A return, in Form No. LIV, in Appendix A, shall be submitted by the District Officer with his remarks to the Commissioner of Excise, within fifteen days after the close of every month, showing the work done by the Excise Inspecting and Detective Officers during the month. The return will be closely scrutinized in the office of the Commissioner. B. C. O., 8 of September 1889.

Account book where to be purchased.

9. The license-holders of distillery, outstill, and ganja shops are required to keep up daily an account of their sales in a printed account book, to be purchased at cost price from the Collectorate. The Collectors will indent for these forms on the Superintendent of Stationery.

Special duty of inspecting officer.

10. It shall be the special duty of every inspecting officer to assist the Excise Deputy Collector in watching the collection of the excise revenue and in ascertaining the causes of any unusual fluctuation in the excise revenue, and in preventing and detecting offences under the excise laws.

11. *The duties of inspecting officers shall be as follow :— * B. C. O., 8 of September 1889.

(1) To inspect outstills and retail shops throughout their jurisdictions and send reports promptly to the Excise Deputy Collector, especially noting any irregularities they may detect.

(2) To inspect passes granted for the conveyance of *ganja* from warehouses to retailers' shops, and to ascertain that they are not used to cover *ganja* for which no duty has been paid.

(3) To test and compare the strength of the spirits in store at outstills and other liquor shops with the accounts kept by the licensees.

(4) To see that no spirit or *ganja* is clandestinely removed from public distilleries or warehouses.

(5) To examine the opium and other exciseable articles sold by licensees, and see whether any adulterated articles are sold.

(6) To enquire about the sale of imported liquor and rum, and ascertain and report whether their sale competes with the sale of country spirits.

(7) To make inquiries in markets and other places, especially those in which there are no licensed shops or outstills, as to the existence of any illicit supply of liquor or other exciseable article, and to seek out all offenders against the excise laws, and take the orders of the Deputy Collector for their prosecution in the local courts of justice.

(8) To check the illegal cultivation, possession, and sale of *bhang*, and the illicit sale of fresh *taree*, and to report whether additional shops are needed to check illicit practices.

(9) To keep a strict watch against the illicit importation of *ganja*, *sidhee*, and opium into their districts, and to ascertain whether *ganja* and poppy plants are cultivated.

(10) To enquire and report where any combination or monopoly may exist among the vendors, and to assist the Excise Deputy Collector in the settlement of shops.

(11) To enquire whether any article is consumed as an intoxicating drug which is not included in the list of exciseable articles under the existing laws.

(12) Generally to carry out all orders in relation to excise matters, issued to them by the Collector, or Excise Deputy Collector under whom they are serving.

† B. C. O., 8 of September 1889.

Diary of inspecting officer.

12. †Each inspecting officer shall keep a brief and concise diary of the work done by him, and send it daily or, as often as possible, by post, to the Excise Deputy Collector, who shall submit the same to the Collector with his remarks. In addition to the diary, each inspecting officer shall prepare a full inspection report separately for every shop or outstill visited, and send it, without delay, to the Excise Deputy Collector. Each such officer shall also send a special report to the Deputy Collector of any discovery he may make of any offence against the excise laws or other matter requiring notice.

* B. C. O., 8 of September 1889.

Monthly statement of cases.

13. The* Excise Deputy Collector shall prepare a monthly statement in the form referred to in clause 18 following of all cases prosecuted in the district, whether originated by police or excise officers. The Collector shall submit this every month not† later than the 7th of the month following that to which the statement refers, to the Commissioner of Excise with his remarks on the conduct of the prosecuting officers, and on the sufficiency or otherwise of the sentences passed for the protection of the excise revenue and the prevention of offences against the excise laws. Cases which are shown as pending in any monthly report should be shown in every succeeding report until disposed of.

† B. C. O., 4 of December 1889.

‡ B. C. O., 8 of September 1889.

Appointment, removal and transfer of inspecting officers.

14. ‡Inspecting officers shall be appointed, removed, or transferred from one district to another by the Commissioner of Excise.

¶ B. C. O., 8 of September 1889.

Suspension of excise officers.

15. ¶The Commissioner of Excise has power to suspend an Inspector for misconduct, and the Collector has power to suspend officers of lower rank than Inspectors for misconduct, reporting the matter to the Commissioner of Excise.

§ B. C. O., 8 of September 1889.

Travelling allowance of inspecting officers.

16. §Excise inspecting officers shall draw travelling allowance under the Travelling Allowance Code. The bills for travelling allowance shall be checked and signed by the Excise Deputy Collector and Collector, and finally checked and passed in the office of the Commissioner of Excise. No bill shall be cashed at the treasury until it has been finally passed by the Commissioner.

B. C. O., 8 of September 1889.

Privilege leave.

17. With reference to the provisions of article 889, Chapter XL, Part IX, of the Civil Service Regulations, the Commissioner of Excise is authorised to grant privilege leave to inspecting officers.

"It shall be the duty of the Excise Deputy Collector to keep himself acquainted beforehand, by means of programmes of tours or otherwise, with the movements of his subordinate inspecting and detective officers while out on tour, and to see that no time is lost by them." 5-12-93.

"in Form No. 130A" 15-2-96.

"In the case of distillery liquor shops the report should be submitted in form No. 141 (Appendix A)." 4-10-92.

Expunge Rule 13, Section XXIII, page 174 of the Manual.
10-11-1902.

"A Deputy Inspector." 10-8-92.

"Deputy Inspectors." 10-8-92.

"Prompt intimation of the institution of every such case shall be sent to the Excise Deputy Collector of the district, for entry in Register No. 131, and to enable the Deputy Collector to watch the prosecution, and make sure that it is properly conducted. In important cases it may be advisable that he should personally conduct the prosecution." 11-2-92.

Register of excise cases.

18. A register of cases instituted under the excise and opium laws in a district in Form 131 (48, "Board's Rules, 1888") given in Appendix A is to be kept in the District office. It should also be kept in subdivisions in respect of cases tried there, monthly extracts being forwarded to the Sudder Excise office for entry in the district register. The Collector shall examine the register once a month and shall call for explanation when the rewards do not appear to have been paid, when punishments or rewards appear to be inadequate, or when other matters appear to call for explanation.

Register of challans.

19. A register of challans for money paid into the treasury on account of exciseable articles shall be kept in the district office in Form 132 (50, "Board's Rules, 1888") in Appendix A. No challans for excise payments shall be received in the treasury without the initials of the Excise Head Clerk or Accountant, as evidence of the correctness of the entries therein made. Every such challan is to be at first presented to the Excise Head Clerk or Accountant, who after being satisfied of the correctness of the entries therein made, or making therein the necessary correction, is to enter the details in the register, and return it to the presenter, having attested it by his initials. At the end of each day the register is to be sent to the Treasurer for his signature. On its return from the Treasurer, duly signed, payments on account of license fees are to be entered in Register No. 7 (49, "Board's Rules, 1888"). The entries of payments made in other registers on production of chalans of payments should be also daily compared with the entries made in this register, and discrepancies reconciled. B. C. O., 3 of September 1886.

Remission.

20. No item of irrecoverable revenue shall be remitted without the sanction of the Board of Revenue. B. C. O., 2 of March 1886.

Refunds.

21. The Commissioner of Excise is authorised to sanction refunds in excise matters. These are to be shown in the note at the foot of return XXIX of excise charges. B. C. O., 7 of October 1889 and 10 of February 1890.

Miscellaneous revenue.

22. The following items are to be treated as excise miscellaneous revenue, and are to be credited in the accounts and shown in the returns (XIV and XLII) as such:— B. C. O., 4 of July 1889.

1. Sale proceeds of fruit, trees, &c., within the Excise office compound, if realized by excise officers.
2. Sale proceeds of locks, distillery sheds and buildings, measuring glasses, old furniture, old stores and materials of distillery buildings, and other articles, if the sales are effected under the orders of the Excise Department.
3. Rent of ganja warehouses and of land belonging to the Excise Department.
4. Duplicate license fees.
5. Ganja and siddhi import pass fees.
6. Any excess realised by sale of articles confiscated under the excise and opium laws, after the deduction of the portion representing duty.
7. Pay of officers of the department giving evidence in the civil court.

23. A register of stores appertaining to the Excise Department shall be kept in the Excise office in form 133 given in Appendix A. Every fifth year a complete return is to be submitted in Form 134 in Appendix A, to the Commissioner of Excise compiled from the register showing the stores in hand on the 31st March. Every intermediate year a memorandum is to be submitted to the Commissioner showing any increase or decrease in the stores in Form 135 in Appendix A.

Register and return of stores.

24. No officer should be placed in charge of the Excise Department of a district if he is in charge of the district treasury, and no change of officers in charge of the Excise department shall be made except in emergent cases until after a report has been submitted to the Commissioner of Excise in Form No. 136§ in Appendix A, and until the Commissioner's reply has been received. In emergent cases the report in the said form should be submitted with the least possible delay.

Officer in charge of excise.

§ B. O. No. 592B of 12th May 1886.

25. The importation of spirit manufactured at Aska, in Ganjam into Orissa, has been authorised by Government under the following rules: —

Import of Aska spirit into Orissa.

(*a*) The spirit is to be gauged and tested, and the strength marked on each cask before despatch. This gauging will be accepted as correct by the Collector of the district where the spirit may be warehoused, on the understanding that the latter officer will occasionally satisfy himself of the correctness of the measure by opening a cask and testing the strength and quantity of its contents.

(*b*) Each consignment shall be protected by a pass from the Collector of Ganjam; and, on arrival at its destination, the spirit shall be stored in a Government distillery or guarded depôt, and issued on payment of duty at Rs. 2 per gallon London-proof, and of a bonding fee at three pies per gallon.

26 to 27

Section XXIV.—Appeals.

1. Every petition of appeal should be accompanied by the order appealed against in original, or an authenticated copy of the same, or the omission to produce such order or copy should be explained. The petition should bear a court-fee stamp of ~~one rupee~~ two annas if presented to the Commissioner of Excise, and of two rupees if presented to the Board of Revenue.

Appeals.

3.12.98

2. Any ministerial officer appealing to a higher authority against the order of a lower authority shall on application be furnished with an authenticated copy of the order of the authority appealed against free of cost. He may obtain such assistance as he thinks fit in drafting his petition of appeal, and stating therein his case as effectively as he can consistently do with the facts. The Commissioner and the Board may at their discretion on an application being made allow the appellant to appear and argue his own appeal, though this permission will not ordinarily be given; but the appellant shall not be allowed to be represented before them by counsel (including in that term advocates of all description).

Procedure in case of appeals from ministerial officers.

26. "All sums recovered on account of the travelling and other expenses of Excise Officers summoned to give evidence in Civil Courts should be paid in full to the witnesses, and a certificate of the amount so paid granted to them. The Collector is required to see that sums so paid are deducted from the next salary or travelling bills of the officers concerned, and to refuse to pass the bills of the officers who have been absent as witnesses before Civil Courts for the period of absence until the certificate mentioned above is received." 12-12-92.

Pay, &c., of officers giving evidence in the Civil Courts to be deducted from their next salary, &c., bills.

27. "Forms of warrants under sections 36, 46 and 47 of Act VII (B.C.) of 1878 are given in Appendix A, bearing Nos. 146 and 147." 13-5-95.

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138. License for the retail sale of spirituous and fermented liquors, whether manufactured in this country or imported from abroad.

139. Report of inspection of spirit depôts at subdivisions.

140. Security bond to be executed by Excise officers when the security is given in immoveable property."

15-1-92.

"141. Questions for Inspecting officers inspecting shops for the retail vend of country spirits issued from central distilleries.

142. Pass for the possession of more than four seers of tari." 9-4-93.

"143. Register of passes for the transport of imported spirituous and fermented liquors.

144. Register of passes for the transport of country rum."

4-5-93.

(d) "Are all dates of inspection noted"? 7-11-95.

+ "8A. Is a report of the arrival of *charas*, with its weight and other particulars, sent by post to the Collector of the district from which the drug has been imported?" 15-10-97.

"12A. (*a*) How are the rents of ganja golas realized and credited in the accounts? (*b*) By whom are the municipal taxes paid?" 10-8-99.

+ "14A. Are the passes for the transport of ganja returned within the period of their currency?" 15-10-97.

APPENDIX A.—FORMS.

* FORM No. 1 (Return No. XVII—"Board's Rules, 1888.")

* B. C. O., 7 of September 1890.

[See Section II, Clause 4.]

Report on Inspection of the Excise Sudder office in the district of _____ for the half-year ending _____ 189 .

Questions and notes for the use of an officer inspecting the Excise Department of a Collector's office.

[Note the language in which each Register is written, the quality of the handwriting, and any alteration of figures or knife erasures. Also note how often each register is examined and signed by the Excise Deputy Collector.]

1. (*a*) Is Register 27 (Petitions) written up to date? (*b*) What is the number of petitions this year? (*c*) Note anything special as to their nature and the orders passed on them.

2. Register 131 (48 "Board's Rules 1888") (Excise cases).—(*a*) Note the general nature of cases, the adequacy of punishments awarded, and the detective work done by excise and police officers respectively. (*b*) Is the register regularly submitted to the Collector for his opinion as to adequacy of punishment?

3. (*a*) Have all rewards been punctually paid; (*b*) and where fines are not realised, has application been made for special reward?

4. Register 7 (49 "Board's Rules 1888").—(*a*) State the separate registers kept. (*b*) In how many volumes are they bound? (*c*) Do all licenses bear serial numbers, printed or written? (*d*) Do the fees on ganja and opium shops, and on outstills, bear any proportion to the average quantity of the article sold in a month? (*e*) Are license fees paid punctually? (*f*) By whom are they received? (*g*) Are many payments made by money-order? (*h*) What action is taken in cases of failure to pay fees punctually by the 1st of the month? (*i*) Has the Deputy Collector noted all cancellations with his own hand?

5. Register 8 (49A "Board's Rules 1888").—(*a*) What is the number of temporary licenses granted in a year? (*b*) How are they settled?

6. Register 132 (50 "Board's Rules 1888") (Chalans).—(*a*) Is every entry signed by the treasurer? How, and by what officer, is it ascertained that all money received is paid into the (*b*) treasury?

7. Register 41 (52 Board's Rules 1888") (Passes for distillery liquor).—(*a*) Where are payments of duty and distillery fees made? (*b*) By whom are passes issued?

8. Register 122 (53 Board's Rules 1888") (Passes for *charas*).—Similar questions.

9. Register 69 (54 "Board's Rules 1888") (Passes for *siddhee, subjee* or *bhang*).—Similar questions.

10. Register 111 (55 "Board's Rules 1888") (Ganja store-houses).—(*a*) Note where all the store-house are situated. (*b*) By whom are the keys of each kept, (*c*) and by whom is ganja issued?

11. Examine file of reports of inspection of ganja and siddhee store-houses.

12. (*a*) Have the store-houses at head-quarters been inspected by the Collector once in six months, and by the Excise Deputy Collector once a month? (*b*) Have those at sub-divisional head-quarters been inspected by the Sub-divisional Officer once a month, and by the Excise Deputy Collector once a quarter? (*c*) Have all others been inspected once a quarter by both the Sub-divisional Officer and the Excise Deputy Collector?

13. Have the dates of inspection been noted in Register 111 (55 "Board's Rules 1888")?

14. Register 85 (56 "Board's Rules 1888") (Ganja passes).—(*a*) Have all passes been returned and pasted to their counterfoils? (*b*) Do they bear serial numbers, printed or written?

14 15. (*a*) Where are Registers 109 (Old No. 37), 114 (Old No. 40), 115 (Old No. 41) and 117 (Old No. 43) kept ? (*b*) By whom are the entries made and signed ?

15 16. (*a*) Examine counterfoils of all licenses issued for the current year. (*b*) Is each signed by the licensee ? (*c*) Have all licenses cancelled or surrendered been returned, and pasted to their counterfoils ? (*d*) Has the Deputy Collector noted cancellation with his own hand ?

16 17. Have all licenses of the past year been returned and pasted to their counterfoils ?

17 18. What action is taken if a time-expired license is not returned ?

18 19. (*a*) Are all licenses granted annually ? (*b*) State exceptions, if any.

19 20. (*a*) Are all sold by auction ? (*b*) State exceptions, if any.

20 21 Where and by whom are the auctions held ?

21 22. Is the advance on account of each lot sold, or a promissory note for it deposited before the next lot is put up for sale ?

22 23. (*a*) Does the Deputy Collector deliver the licenses himself to each licensee, and take his signature to the counterfoil on the day of settlement, (*b*) or is this left to subordinate officers ?

23 24. If the licensee does not open his shop within 15 days from the date of settlement or in the case of re-settlement, within fifteen days from the date of such re-settlement, what action is taken ?

24 25. Do inspecting officers insist on the production of licenses, and ascertain that none have been transferred or sublet ?

25 26. Is a separate license granted for every shop ?

26 27. Is a notification in English and in the vernacular published at least a fortnight before the date of auction at the Collectorate, the sub-divisional offices, the public distilleries, and other places ordered by the Collector ?

27 28. Is a list of shops or outstills to be licensed kept open for general inspection at the Collectorate ?

28 29. Has any shop or outstill been opened at any place other than those shown in the said list ?

29 30. Does the Excise Deputy Collector, at the close of each sale day, satisfy himself by personal communication with the Treasury officer that the remittances to and receipts in the treasury on account of that day agree.

30 31. Has every license sold below the upset price been sanctioned by the Board of Revenue or by the Commissioner of Excise ?

31 32. Has every item in the register of contract contingencies been initialled by the Excise Deputy Collector ?

32 33. What is the grant for contract contingencies to the district for the current year ?

33 34. Compare the Collector's estimate under each head with the expenditure up to the close of the month last completed.

34 35. Note reasons for any expenditure in excess of the estimate.

35 36. Are Registers 60 and 61 kept up to date, number and date of reply being noted ?

36 37. Register 62.—Does each file consist of one connected correspondence only ?

37 38. (*a*) Note any increase or decrease in the consumption of any exciseable article, or (*b*) fluctuations in the proportion of each kind of ganja consumed.

38 39. (*a*) Examine office copies of monthly returns of work done by inspecting officers. (*b*) Has the Collector each month noted his opinion on the work of each officer ?

39 [*N.B.*—It will be convenient to file these copies in form of a register.]

40 41. State what security is taken from each officer of the Department.

41 42. Are any other officers of the Department in any way entrusted with the custody of money or property ?

42 43. (*a*) Has each distillery punctually submitted Returns 48 (old No. 21) 50 (old No. 22) 51 (Old No. 23) 52 (Old No. 24) ? (*b*) With what are they compared, and by whom ?

43 44. Are daily extracts from Register 46 (Old No. 19) received from each distillery ?

"15A. Is Register No. 114A. of the daily abstract of receipts and expenditure of ganja properly kept, and is the daily balance initialled by the officer in charge of the warehouse every time he receives or issues ganja?"

"15B. How many pachwai vendors are there in the district paying an annual fee of not less than Rs. 200? Do all of them keep a daily account of the materials used and quantity of pachwai sold?"

"15C. Is any pachwai manufactured by the vendors except in the licensed shops?" 25-9-96.

"15D. Is a house-ticket in Form No. 66A issued to every house-holder of the aboriginal tribes who avails himself of the privilege of brewing *pachwai* for home-consumption under clause 10, section XVIII, page 151 of the Excise Manual?"

12-7-98.

"39A. Are the services of the Superintendent, Deputy Superintendent or Clerk of the Distillery, or the Depôt Clerk, utilized for preventive and detective purposes?" 10-8-99.

"40A. Is the procedure laid down in rules 1 and 2, section XXIII, page 171 of the Excise Manual, strictly followed in taking security and security bonds from the officers employed in the Excise Department?" 15-10-97.

"41A. (*a*) How many Chubb's locks are in use in the Excise Department in the whole district? (*b*) How are they distributed? (*c*) Are they in good condition? (*d*) Are the instructions contained in the Board's Circular Order No. 8 of September 1898 regarding their use followed?" 10-8-99.

"47A. (*a*) Are the numbers and marks on all chests of *abkari* opium, as they are opened from time to time, recorded in a separate register? (*b*) Are the tickets attached to the chests preserved until some time after the opium has been disposed of?" 12-7-98.

43 44. Does the Deputy Collector make up an account for each vendor every month to ascertain that he has taken sufficient liquor to cover his expenses, and is not obtaining an illicit supply ?

44 45. Note—

1. The quantity of ganja of each kind passed out on an average of the preceding six months in a month.
2. The average rate per seer at which each kind is sold to consumers.
3. The average total sale proceeds in a month.
4. The price paid to wholesale dealers or golahdars of the average quantity sold.
5. The duty paid on that quantity.
6. The gross profit.
7. The total license fees.
8. What percentage of the gross profit is represented by the license fees, and is the amount levied in the shape of licenses fees sufficient or capable of further increase ?

45 46. Note—

1. The quantity of siddhi passed out on an average of the preceding six months in a month.
2. The average rate per seer at which it is sold to consumers.
3. The average total sale proceeds in a month.
4. The price paid to wholesale dealers or golahdars of the average quantity sold.
5. The duty paid on that quantity.
6. The gross profit.
7. The total license fees.
8. What percentage of the gross profit is represented by the license fees ; and is the amount levied in the shape of license fees sufficient or capable of further increase ?

46 47. Note—

1. The quantity of opium passed out on an average of the preceding six months in a month.
2. The average rate per seer at which it is sold to consumers.
3. The average total sale proceeds in a month.
4. The cost price of that quantity or the duty paid at the treasury.
5. The gross profit.
6. The total license fees.
7. What percentage of the gross profit is represented by the license fees, and is the amount levied in the shape of license fees sufficient or capable of further increase ?

47 48. Note—

1. The quantity of distillery liquor passed out on an average of the preceding six months in a month.
2. The average rate per gallon at which it is sold to consumers.
3. The average total sale proceeds in a month.
4. The price paid to distillers of the average quantity sold.
5. The duty paid on that quantity.
6. The gross profit.
7. The total license fees.
8. What percentage of the gross profit is represented by the license fees, and is the amount levied in the shape of license fees sufficient or capable of further increase ?

47 (4) +

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* FORM No. 2.

* B. C. O., 13 of January 1891.

[See Section II, Clause 4.]

Report on Inspection of the Excise Office at Sub-division in the district of for the half-year ending 18 .

(Note the language in which each register is written, the quality of the handwriting, and any alteration of figures or knife erasures. Also note how often each register is examined and signed by the Excise Deputy Collector.)

1. By what officer is the clerical work of the Excise Department performed ? If he is paid by the Department, state his age, educational qualifications, and length of employment in Government service.

2. Register 131 (48 "Board's Rules 1888") (Excise cases). Note the general nature of cases, the adequacy of punishments awarded, and the detective work done by excise and police officers respectively.

3 Is the Subdivisional Officer vested with the powers of a Collector as regards the payment of rewards in excise cases ?

4. Have all rewards been punctually paid ?

5. When the fine is not realised, is the amount immediately distributed out of the Treasury under clause 8, Sec. XXII of the Excise Manual up to a limit of Rs. 100 ?

6. Register 7 (49 "Board's Rules 1888") if kept. (*a*). State the separate registers kept. (*b*) In how many volumes are they bound ? (*c*) Do all licenses bear serial numbers, printed or written ? + (d) are all dates of inspections noted ? 7.

7. Are license fees paid punctually ?

8. By whom are they received ?

9. Are many payments made by money-order ?

10. What intimation of payment is sent to the Excise Deputy Collector ?

11. What action is taken in cases of failure to pay fees punctually by the 1st of the month ?

12. Register 8 (49A "Board's Rules 1888").—What is the number of temporary licenses granted in a year ?

13. How are they settled ?

14 Is register 132 (50 "Board's Rules 1888") kept up to date ? Is every entry signed by the Treasury Officer ? On what dates has it been signed by the Excise Deputy Collector ?

15. Register 41 (52 "Board's Rules 1888" (Passes for distillery liquor).—(*a*) Where are payments of duty and distillery fees made ? (*b*) By whom are passes issued ?

16. Register 122 (53 "Board's Rules 1888") Charas.—Similar questions.

17. Register 69 (54 "Board's Rules 1888") Passes for siddhee, subjee or bhang.—Similar questions.

18. Register 111 (55 "Board's Rules 1888" (Ganja store-house). (*a*) Note where each store-house is situated. (*b*) By whom are the keys of each kept ? (*c*) By whom is ganja issued ? (*d*) Is every date of inspection of each warehouse entered in the column of remarks ?

19. Examine file of reports of inspection of ganja and siddhi store-houses. Have the store-houses at the head-quarters of the subdivision been inspected (*a*) the Collector once a year, (*b*) by the Subdivisional Officer once a month, and (*c*) by the Excise Deputy Collector once a quarter ?

20. Have all others been inspected (*a*) once a quarter by both the Subdivisional Officer and the Excise Deputy Collector, and (*b*) once a year by the Collector ?

21. Register 85 (56 "Board's Rules 1888") Ganja passes.—(*a*) Have all passes been returned and pasted to their counterfoils ? Do they bear serial numbers, printed or written ? By whom are passes issued ? + 21A.

22. (*a*) Where are the registers in forms 109 (old No. 37) 114 (old No. 40) 115 (old No. 41) and 117 (old No. 43) kept ? (*b*) By whom are the entries made and signed ? + 22A etc.

23. If kept at the subdivision, (*a*) examine counterfoils of all licenses issued for the current year. (*b*) Is each signed by the licensee ? (*c*) Have all licenses cancelled or surrendered been returned and pasted to their counterfoils ? (*d*) Have all licenses of the past year been returned and pasted to their counterfoils ? (*e*) What action is taken if a time-expired license is not returned ?

24. Is the sale of licenses held at the subdivisional head-quarters ? If so, under what orders ?

25. Where and by whom are the auctions held ?

26. Is the advance on account of each lot sold, or a promissory note for it deposited before the next lot is put up for sale ?

27. (*a*) Does the Deputy Collector deliver the licenses himself to each licensee, and take his signature to the counterfoil on the day of settlement, (*b*) or is this left to subordinate officers ?

"13A. (*a*) Is Register No. 133 of stores appertaining to the Excise Department properly kept? (*b*) Are the articles entered in the Register immediately on their receipt? (*c*) Is every entry initialled by the officer in charge of the Department? 9-11-99.

"Is every entry signed by the Sub-Treasurer, and the daily total checked and initialled by the Sub-Treasury Officer?" 11-1-97.

"18A. (*a*) How are the rents of ganja golas realized and credited in the accounts? (*b*) By whom are the municipal taxes paid?" 10-8-99.

"21A. Are the passes for the transport of ganja returned within the period of their currency?" 15-10-97.

"22A. Is Register No. 114A. of the daily abstract of receipts and expenditure of ganja properly kept, and is the daily balance initialled by the officer in charge of the warehouse every time he receives or issues ganja?"

"22B. How many pachwai vendors are there in the sub-division paying an annual fee of not less than Rs. 200? Do all of them keep a daily account of the materials used and the quantity of pachwai sold?"

"22C. Is any pachwai manufactured by the vendors except in the licensed shops?" 25-9-96.

"21D. Is a house-ticket in Form No. 66A issued to every house-holder of the aboriginal tribes who avails himself of the privilege of brewing *pachwai* for home-consumption under clause 10, section XVIII, page 151 of the Excise Manual?"

12-7-98.

"35A. (*a*) How many Chubb's locks are in use in the Excise Department in the subdivision? (*b*) How are they distributed? (*c*) Are they in good condition? (*d*) Are the instructions contained in the Board's Circular Order No. 8 of September 1898 regarding their use followed?" 10-8-99.

"35B. Are the services of the Superintendent, Deputy Superintendent or Clerk of the Distillery, or the Depôt Clerk, utilized for preventive and detective purposes?" 10-8-99.

"36A. (*a*) Are the numbers and marks on all chests of *abkari* opium, as they are opened from time to time, recorded in a separate register? (*b*) Are the tickets attached to the chests preserved until some time after the opium has been disposed of?" 12-7-98.

"40 (If the subordinate Excise Officer's work is in immediate subordination to the Subdivisional Officer and not to the Sadar Excise Deputy Collector.) The inspecting officer should examine the diaries, inspection reports and special case reports prescribed in the Board's Circular Order No. 8 of September 1889, and note whether they denote intelligence and activity."

7-11-95.

28. If the licensee does not open his shop within 15 days from the date of settlement or, in the case of resettlement, within 15 days from the date of such resettlement, what action is taken ?

29. Do inspecting officers insist on the production of licenses and ascertain that none have been transferred or sublet ?

30. Is a separate license granted for every shop ?

31. Has any shop or outstill been opened at places other than those shown in the detailed list of settlement proposals ?

32. Is the opinion of the municipalty (if any) and the local public consulted before the site of any outstill or shop is selected ?

33. Has every settlement of a license below the upset price been sanctioned by the Board of Revenue or by the Commissioner of Excise ?

34. (*a*) Note any increase or decrease in the consumption of any exciseable article or (*b*) fluctuations in the proportion of each kind of ganja consumed.

35. State what security is taken from each officer of the Department in the subdivision. + 35-A.

36. Are any other officers of the Department in any way entrusted with the custody of money or property ? +36-A.

37. Note—

(1) The quantity of opium passed out on an average of the preceding six months in a month.
(2) The average rate per seer at which it is sold to consumers.
(3) The average total sale-proceeds in a month.
(4) The cost price of that quantity or the duty paid at the treasury.
(5) The gross profit.
(6) The total license fees.
(7) What percentage of the gross profit is represented by the license fees, and is the amount levied in the shape of license fees sufficient or capable of further increase ?

38 Note—

(1) The quantity of distillery liquor passed out on an average of the preceding six months in a month.
(2) The average rate per gallon at which it is sold to consumers.
(3) The average total sale-proceeds in a month.
(4) The price paid to distillers of the average quantity sold.
(5) The duty paid on that quantity.
(6) The gross profit.
(7) The total license fees.
(8) What percentage of the gross profit is represented by the license fees, and is the amonnt levied in the shape of license fees sufficient or capable of further increase.

39. Does the Subdivisional Officer take interest in excise work ?

(40). ~

FORMS Nos. 3 AND 3A.

[SEE SECTION II, CLAUSE 10.]

Detailed list of shops proposed to be settled in the district of _____ *for the year* 189 ·9 .

3.—*Outstills.*

District, sub-division, thana.	Serial number.	Place of proposed outstill.	LICENSE FEE PAID IN—				Nature of material distilled	Average monthly quantity of material shown by abkars to have been distilled at this outstill, or those of which it takes the place in 1888-89.	Average monthly quantity of material as believed by excise officers to be correct.	Quantity of London-proof spirit distilled from quantity shown in column 9, allowing 2·6 gallons London-proof per maund of goor or rice, and 1·8 per maund of mahuwa.	Quantity of London-proof spirit distilled on quantity shown in column 10.	Rate of duty per gallon of London-proof spirit shown in column 11, represented by fee shown in column 6, as paid in 1888-89.	Rate of duty per gallon of London-proof spirit on quantity shown in column 12.	Upset price now proposed.	Material of still (earthen or copper).	Liquid capacity of still now used.	Liquid capacity of still now proposed.	AGGREGATE LIQUID CAPACITY OF FERMENTING VATS NOW USED.		AGGREGATE LIQUID CAPACITY OF FERMENTING VATS PROPOSED FOR 1890-91.		REMARKS WITH FULL EXPLANATION IF ANY CHANGE OR MODIFICATION OF GENERAL INSTRUCTIONS PROPOSED.
			1886-87.	1887-88.	1888-89.	1889-90.											In cold season.	In hot season.	In cold season.	In hot season.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19		20		21

"Reserved" 16-3-99.

N.B.—Total of columns 4 to 7 and 15, 17, 18 to 20 should be struck.

3A—*For shops other than outstills.*

District, sub-division, thana.	Serial number.	Locality of proposed shop.	FEES PAID IN—				Average monthly quantity of opium, ganja, &c., taken by shop in 1888-8	Average monthly quantity of opium, ganja, &c., taken by shop in 1889-90.	Upset price proposed.	Incidence of proposed fee to consumption per seer, column 9.	REMARKS.
			1886-87.	1887-88.	1888-89.	1889-90.					
1	2	3	4	5	6	7	8	9	10	11	12

N.B.—Total of columns 4 to 10 should be struck.

2. Forms Nos. 3, 3A and 4, Appendix A, pages 186-87.

Substitute the following forms for the above forms :—

24-11-1902.E 10.]

FORM No. 3.

Detailed list of outstill licenses proposed to be settled in the district of———————for the year 19 .

District, sub-division, thana.	Serial number.	Place of proposed outstill.	License fee paid in—				Average quantity of liquor sold in a month in L.-P. gallons in the—		Incidence of the current year's fee on the current year's consumption.	Reserved fee proposed.	Incidence of reserved fee proposed on the current year's consumption.	Material of still (earthen or copper) used.	Liquid capacity of still now used.	Liquid capacity of still proposed.	Remarks with full explanation if any change or modification of general instructions proposed.
			Year before last	Last year	Current year.	Average of the three years shown in columns 4, 5, 6.	Preceding year (*a*).	Current year. (*b*).							
1	2	3	4	5	6	7	8		9	10	11	12	13	14	15
			Rs.	Rs.	Rs.	Rs.			Rs.	Rs.			Gls.	Gls.	

N. B.—Total of columns 4 to 7, 8 and 10 should be struck.

FORM No 3A.

[See Section II, Clause 10.]

Detailed list of licenses other than outstill proposed to be settled in the district of———————for the year 19 .

District, subdivision, thana.	Serial number.	Locality of proposed shop.	License Fee paid in—				Average monthly quantity of distillery liquor, opium, ganja, &c., taken by shop last year.	Average monthly quantity of distillery liquor, opium, ganja, &c., taken by shop in the current year.	Incidence of the current year's fee on the current year's consumption (column 9).	Reserved fee proposed.	Incidence of proposed fee on current year's consumption (column 9).	Remarks.
			Year before last.	Last year.	Current year.	Average of the three years shown in columns 4, 5, 6.						
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.			Rs.	Rs.	Rs.	

N. B.—Total of columns 4 to 9 and 11 should be struck.

FORM No. 4.

[SEE SECTION II, CLAUSE 10.]

Abstract List of Licenses.

1	2	3	4	5	6	7	8		9		10		11	12	13
DESCRIPTION OF LICENSES.	Amount levied from license fees in—			Amount levied from duty in—			* Number of licenses in—						Number of licenses proposed for the next year.	Reserved fee proposed for licenses shown in col. 11.	REMARKS.
	Year before last.	Last year.	Current year.	Year before last.	Last year.	Current year (three quarters).	Year before last.		Last year.		Current year.				
							Sanctioned.	Settled	Sanctioned.	Settled.	Sanctioned.	Settled.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.								Rs.	

* "Number of licenses" means the maximum number actually in force at any time during the year.

24-11-1902.

FORM No. 4.—ABSTRACT LIST OF SHOPS.

[See Section II, Clause 10.]

1	2	3	4	5	6	7	8	9	10	11	12
Description of shops.	Amount levied from license fees in—			Amount levied from duty in—			Number of shops in—			Number of shop proposed for 1890-91.	Remarks
	1887-88.	1888-89.	1889-90.	1887-88.	1888-89.	1889-90 (three quarters).	1887-88.	1888-89.	1889-90.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.					

N.B.—"Number of shops" means the maximum number actually open at any time during the year.

FORMS Nos. 5 & 5A.

[See Section II, Clause 10.]

Abstract of the detailed list of shops proposed to be settled in the district of ———————— *for the year* 189 -9 .

5.—*Outstills.*

Description of shops.	Total number of shops proposed.	License fee paid in—				Nature of material distilled.	Average monthly quantity of material shown by abkars to have been distilled at this outstill, or those of which it takes the place in 1888-89.	Average monthly quantity of material as believed by Excise officers to be correct.	Quantity of London-proof spirit distilled from quantity shown in column 8, allowing 2·6 gallon London-proof per maund of goor and 1·8 per maund of mahuwa.	Quantity of London-proof spirit distilled on quantity shown in column 9.	Rate of duty per gallon of London-proof spirit shown in column 11, represented by fee shown in column 5, as paid in 1888-89.	Rate of duty per gallon of London-proof spirit on quantity shown in column 11.	Upset price now proposed.	Liquid capacity of still now used.	Liquid capacity of still now proposed.	Aggregate liquid capacity of fermenting vats now used.		Aggregate liquid capacity of fermenting vats now proposed.	
		1886-87.	1887-88.	1888-89.	1889-90.											In cold season.	In hot season.	In cold season.	In hot season
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20

5A.—*For shops other than outstills.*

Description shops.	Total number of shops proposed.	Fees paid in—				Average monthly quantity taken out in 1888-89.	Average monthly quantity taken out in 1889-90.	Upset price proposed.	Remarks.
		1886-87.	1887-88.	1888-89.	1889-90.				
1	2	3	4	5	6	7	8	9	10

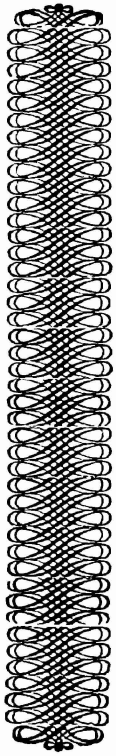
(188)

FORM No. 6—(old No. 1).

[See Section II, Clause 18.]

Form of Receipt for License Fees for Excise Shops.

1. Serial No. _____
2. Name of article _____
3. Number of license _____
4. Name of licensee _____
5. Locality of shop _____
6. Monthly fee _____
7. Amount paid _____
8. For what month _____
9. Date _____
10. Signature of Excise Officer granting the receipt. _____



1. Serial No. _____
2. Name of article _____
3. Registered number of license _____
4. Name of licensee _____
5. Locality of shop _____
6. Amount of monthly license fee _____
7. Amount paid _____
8. The month or the period for which payment is made _____
9. Date of payment _____
10. Signature of payee _____

FORM No. 7—(No. 49 "Board's Rules 1888.")

[See Section II, Clause 23.]

Register of License fee payment.

Directions—Each settlement should have a separate number of license, and when a vendor's license is cancelled, ither for non-payment of ees, breach of condition of license, or withdrawal under section 29, Act VII (B.C.) of 1878, surrender under section 30, Act VII (B.C.) of 1878, or other causes, a cancelment entry should be made against the license number in columns 8 to 23, giving the reason and date on which the license ceased to be in force. Such entries should, as a rule, be made in the handwriting of the Excise Deputy Collector, or the officer in immediate charge of tho Excise Department.

When the license for a shop is resettled after it has been cancelled, the entry of such resettlement should be made after the last entry in the register and under a separate number of license. An entry should also be made after the cancelment entry of the name of the new licensee, and the date and number of the license. When fees are paid for part of a month, as for instance, when the currency of a license commences after the first day of the month, the entry of such payment in columns 8 to 23 should be initialled by the Collector after he has satisfied himself that the amount is correctly calculated.

When the settlement for any class of shops is made for one year only, any advance payment should not be held in deposit, but should be credited to revenue as license fees. A separate register should be opened for licenses current for more than one year. If a license, which is current for more than one year is cancelled and resettled, the entry of such resettlement should be made in the register of licenses current for one year only; and in the register of licenses current for more than one year, a cancelment entry should be made in columns 8 to 23, against the license number, giving the reason and date on which the license ceased to be in force such* entries should, as a rule, be made in the hand-writing of the Excise Deputy Collector or the officer in immediate charge of the Excise Department. The entry should also mention the name of the new licensee, and the date and number of the license.

Number of license issued.	Date of license and period to which it extends.	Locality of shop.	Name of vendor or licensee.	Amount of license fee.			Amount of fee paid in advance.			Quantity of exciseable article purchased and amount of fee paid in each month.	April.	May.	June.	Total first quarter.	July.	August.	September.	Total second quarter.	October.	November.	December.	Total third quarter.	January.	February.	March.	Total fourth quarter.	Total of columns 11, 16, 19 and 23.	Remarks.
1	2	3	4	5			6			7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
				Rs.	A.	P.	Rs.	A.	P.	Fees paid																		
										Quantity of article purchased																		
										Fees paid																		
										Quantity of article Purchased.																		
										&c., &c.																		

* B. C. O., 3 of September 1886.

Note.—In the case of *outstills* it is desirable, in columns 8 to 23, of this register, to show the quantity and description of materials distilled and the quantity of spirits sold. The heading in column 7 is therefore in the case of *outstills* to be corrected to "Quantity and description of materials distilled and quantity of spirits sold," in the place of "Quantity of article purchased."

Each page of this register is to be initialled by the Excise Deputy Collector, or the officer in immediate charge of the Excise Department, as evidence of the entries contained in it being correct. A separate Register is to be kept for each different kind of license.

1	2	3	4	5	6	7	8	9
		Paid in advance.	April.	May.	June.	Total of 1st quarter.	July.	August.
a. Locality of shop with thana	*e.* Nature and quantity of materials worked off in the month ...							
b. Number and date of license	*f.* Amount of fees paid							
c. Name of licensee	*g.* Date of credit into treasury							
d. Amount of monthly fee	*h.* Dates of sub-inspector's inspections ...							
a. Locality of shop with thana	*e.* Nature and quantity of materials worked off in the month ...							
b. Number and date of license	*f.* Amount of fees paid							
c. Name of licensee	*g.* Date of credit into treasury							
d. Amount of monthly fee	*h.* Dates of sub-inspector's inspections ...							
a. Locality of shop with thana	*e.* Nature and quantity of materials worked off in the month ...							
b. Number and date of license	*f.* Amount of fees paid							
c. Name of licensee	*g.* Date of credit into treasury							
d. Amount of monthly fee	*h.* Dates of sub-inspector's inspections ...							
a. Locality of shop with thana	*e.* Nature and quantity of materials worked off in the month ...							
b. Number and date of license	*f.* Amount of fees paid							
c. Name of licensee	*g.* Dates of credit into treasury							
d. Amount of monthly fee	*h.* Dates of sub-inspector's inspections ...							
a. Locality of shop with thana ...	*e.* Nature and quantity of materials worked off in the month ...							
b. Number and date of license	*f.* Amount of fees paid							
c. Name of licensee	*g.* Date of credit into treasury							
d. Amount of monthly fee	*h.* Dates of sub-inspector's inspections ...							

* Dates of inspection by officers higher in rank than

10	11	12	13	14	15	16	17	18	19	20	21
September.	Total of 2nd quarter.	October.	November.	December.	Total of 3rd quarter.	January.	February.	March.	Total of 4th quarter.	Total for year.	Remarks.*

sub-inspectors, to be noted in this column.

REGISTER No. 7A

[*See Section II,*

1	2			3	4	5	6	7	8	9
	Trees licensed.	No.	Rate.	Instalments.	Paid in advance.	April.	May.	June.	Total of 1st quarter.	July.
a. Number and date of license	Date ...			*e.* Amount of each						
b. Locality of shop with thana	Palmyra			*f.* Date when due						
	Others ...			*g.* Amount paid						
c. Name of licensee	Total ...			*h.* Date of credit into treasury						
d. Amount of annual fee				*i.* Dates of sub-inspector's inspections ...						
a. Number and date of license	Date ...			*e.* Amount of each						
b. Locality of shop with thana	Palmyra			*f.* Date when due						
	Others ...			*g.* Amount paid						
c. Name of licensee	Total ...			*h.* Date of credit into treasury						
d. Amount of annual fee				*i.* Dates of sub-inspector's inspections ...						
a. Number and date of license	Date ...			*e.* Amount of each						
b. Locality of shop with thana	Palmyra			*f.* Date when due						
	Others ...			*g.* Amount paid						
c. Name of licensee	Total ...			*h.* Date of credit into treasury						
d. Amount of annual fee				*i.* Dates of sub-inspector's inspections ...						
a. Number and date of license	Date ...			*e.* Amount of each						
b. Locality of shop with thana	Palmyra			*f.* Date when due						
	Others ...			*g.* Amount paid						

* Enter dates of inspections by any

Clause 23.]

10	11	12	13	14	15	16	17	18	19	20	21	22
August.	September.	Total of 2nd quarter.	October.	November.	December.	Total of 3rd quarter.	January.	February.	March.	Total of 4th quarter.	Total for year.	REMARKS.*

officer higher in rank than sub-inspector.

REGISTER No. 7A FOR

[*See Section II,*

1	2			3	4	5	6	7	8	9
	Trees licensed.	No.	Rate.	Instalments.	Paid in advance.	April.	May.	June.	Total of 1st quarter.	July.
c. Name of licensee	Total ...			*h.* Date of credit into treasury						
d. Amount of annual fee				*i.* Dates of sub-inspector's inspections ...						
a. Number and date of license	Date ...			*e.* Amount of each						
b. Locality of shop with thana	Palmyra			*f.* Date when due						
	Others ...			*g.* Amount paid						
c. Name of licensee	Total ...			*h.* Date of credit into treasury						
d. Amount of annual fee				*i.* Dates of sub-inspector's inspections ...						

* Enter dates of inspections by any

TARI LICENSES.

Clause 23.]

10	11	12	13	14	15	16	17	18	19	20	21	22
August.	September.	Total of 2nd quarter.	October.	November.	December.	Total of 3rd quarter.	January.	February.	March.	Total of 4th quarter.	Total for year.	REMARKS.*

* officer higher in rank than sub-inspector.

14-7-93.

REGISTER No. 7B FOR LICENSES OTHER

[*See Section II,*

1	2	3	4	5	6	7	8	9
		Paid in advance.	April.	May.	June.	Total of 1st quarter.	July.	August.
a. Number and date of license	*e.* Amount of fees paid							
b. Locality of shop with thana	*f.* Date of credit into treasury							
c. Name of licensee	*g.* Quantity of article taken							
d. Amount of monthly fee	*h.* Dates of sub-inspector's inspections ...							
a. Number and date of license	*e.* Amount of fees paid							
b. Locality of shop with thana	*f.* Date of credit into treasury							
c. Name of licensee	*g.* Quantity of article taken							
d. Amount of monthly fee	*h.* Dates of sub-inspector's inspections ...							
a. Number and date of license	*e.* Amount of fees paid							
b. Locality of shop with thana	*f.* Date of credit into treasury							
c. Name of licensee	*g.* Quantity of article taken							
d. Amount of monthly fee	*h.* Dates of sub-inspector's inspections ...							
a. Number and date of license	*e.* Amount of fees paid							
b. Locality of shop with thana	*f.* Date of credit into treasury							
c. Name of licensee	*g.* Quantity of article taken							
d. Amount of monthly fee	*h.* Dates of sub-inspector's inspections ...							
a. Number and date of license	*e.* Amount of fees paid							
b. Locality of shop with thana	*f.* Date of credit into treasury							
c. Name of licensee	*g.* Quantity of article taken							
d. Amount of monthly fee	*h.* Dates of sub-inspector's inspections ...							

* When fees are paid quarterly or annually, the fact should be noted in this column.

Clause 23.]

10	11	12	13	14	15	16	17	18	19	20	21
September.	Total of 2nd quarter.	October.	November.	December.	Total of 3rd quarter.	January.	February.	March.	Total of 4th quarter.	Total for year.	REMARKS.*

Enter also date of inspections by officers higher in rank than sub-inspectors.

14-7-93.

C. A. P.—Reg. No. 2620J -56—22-8-93.

REGISTER No. 7.

Form for outstills.

1	2	April.	May.	June.	Total of 1st quarter.	July.	August.	September.	Total of 2nd quarter.	October.	November.	December.	Total of 3rd quarter.	January.	February.	March.	Total of 4th quarter.	Total for the year.	Remarks.
		3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
a.—Number of license issued *b.*—Date of license and the period to which it extends. *c.*—Locality of shop, subdivision, thána and village being stated. *d.*—Name, father's name, and residence of licensee. *e.*—Name, father's name, and residence of registered salesman. *f.*—Amount of license fee, annual or monthly. *g.*—Amount of fee paid in advance. *h.*—Date and manner of payment.* *i.*—Sanctioned still and vat capacity.	*a.*—Amount paid *b.*—Date of payment. *c.*—Manner of payment.* *d.*—Date of inspection. *e.*—Name and rank of inspecting officer. *f.*—Nature of material and the quantity believed by Excise officers to be worked off in the month.																		

* It should be stated whether payment is made direct into the treasury, or to any Excise Officer, and whether by cash or money-order.

12-4-92.

REGISTER No. 7A.

Form for Taree Licenses.

1	2.—INSTALMENTS IN WHICH THE FEE IS TO BE PAID.												REMARKS.
		1	2	3	4	5	6	7	8	9	10	11	12	
a.—Serial number of license ... ... *b.*—Date of license and the period to which it extends *c.*—Locality of shop	Date on which each instalment is due. *a.*—Amount paid ... *b.*—Date of payment ... *c.*—Manner of payment*													
d.—Name, father's name, and residence of licensee ... *e.*— Ditto ditto of salesman ... *f.*—Number of trees the sale of which is licensed ...	*d.*—Date of each inspection, with name and rank of inspecting officer.													

1. Palmyra.	2. Date.	3. Other trees.	4. Total.

g.—Rate of tax per tree ... ...

1. Palmyra.	2. Date.	3. Other trees.

h.—Amount of annual fee ... ...

* It should be stated whether payment is made direct into the treasury, or to any Excise Officer, and whether by cash or money-order.

12-4-92.

REGISTER No. 7B.

Form for Licenses other than for Taree or Outstills.

1	2	3 April.	4 May.	5 June.	6 Total of 1st quarter.	7 July.	8 August.	9 September.	10 Total of 2nd quarter.	11 October.	12 November.	13 December.	14 Total of 3rd quarter.	15 January.	16 February.	17 March.	18 Total of 4th quarter.	19 Total for the year.	20 Remarks.
a.—Number of license issued ...	*a.*—Amount paid																		
b.—Date of license and the period to which it extends.	*b.*—Date of payment.																		
c.—Locality of shop, subdivision, thána and village.	*c.*—Manner of payment.*																		
d.—Name, father's name, and residence of licensee.	*d.*—Date of inspection.																		
e.—Name, father's name, and residence of registered salesman.	*e.*—Name and rank of inspecting officer.																		
f.—Amount of license fee, annual or monthly.	*f.*—Quantity of article purchased.																		
	(For ganja) Choor																		
	(For ganja) Round																		
	(For ganja) Flat ...																		
	Total ...																		
g.—Amount of fee paid in advance.																			
h.—Date and manner of payment.*																			
	Total ...																		

* It should be stated whether payment is made direct into the treasury, or to any Excise Officer, and whether by cash or money-order.

12-4-92.

FORM No. 8—(No. 49A "Board's Rules 1888.")

[See Section II, Clause 23.]

Register of temporary and fair License fee Payment.

[Direction.*—Each settlement or license should have a separate number, and a leaf or a page is to be kept apart for each different kind of licenses.]

No. of license issued.	Date of issue.	Period to which license extends.	Locality of shop.	Name of vendor or licensee.	Amount of license fee paid.	Date of payment.	Quantity sold.	Remarks.
1	2	3	4	5	6	7	8	9
				Total Rs.				

* B. C. O., 8 of October 1888.

FORM No. 9.

[SEE SECTION II, CLAUSE 33.]

Statement showing the result of settlement of Excise shops in the district of for the year 189 .

DESCRIPTION OF SHOPS.	YEAR PREVIOUS TO THAT OF CURRENT SETTLEMENT, 189 .				YEAR OF SETTLEMENT, 189 .				Increase in fees.	Decrease in fees.	REMARKS.
	Number of shops.	Total amount of upset fees sanctioned.	Total amount of license fees for which the settlements for the year were made.	Total amount of license fees actually realised during the year.	Number of shops. Sanctioned.	Number of shops. Settled.	Total amount of upset fees sanctioned.	Total amount of license fees for which the settlements for the year are made.			
1	2	3	4	5	6	7	8	9	10	11	12
		Rs.	Rs. A. P.	Rs. A. P.			Rs.	Rs. A. P.	Rs.	Rs.	

N.B.—(1) In the case of outstills, column 5 of the above form should exhibit the license-fee plus the duty on spirits cleared by the distillery shops which are replaced by them.

(2) In columns 10 and 11 should be shown the result of comparison between the figures in columns 4 and 9, *i.e.*, between the demands for license fees of the two years as they stand on conclusion of the settlements.

(3) Total of columns 2 to 11 should be struck.

FORM No. 9A.

[See Section II, Clause 32.]

Statement showing the progress in the settlement of excise licenses in the district of up to

Description of licenses.	Year of Settlement.							Remarks.
	Number of licenses—		Total amount of upset fees sanctioned for licenses shown in column 2.	Total amount of upset fees sanctioned for licenses shown in column 3.	Total amount obtained by settlement of licenses shown in column 3.	Difference between columns 5 and 6.		
	Sanctioned.	Settled.				Increase.	Decrease.	
1	2	3	4	5	6	7	8	9
Distillery shops ...								
Outstills ...								
Country rum ...								
Imported liquor ...								
Country beer ...								
Pachwai ...								
Ganja ...								
Siddhi ...								
Charas ...								
Majum ...								
Opium ...								
Madak ...								
Chandu ...								
Fermented tari ...								
Unfermented tari ...								
Poppy-heads ...								
Druggists' permits ...								
Total ...								

2-7-95.

FORM No. 10—(old No. 2.)

[See Section III, Clause 9.]

Notification (for use in the Mofussil.)

1. The right of retail sale of liquors and drugs below specified will be ut up to auction at the , on the March 189 , and subsequent days, in the following order :—

Name of Article.	Date of sale.

2. A complete list of all the shops for which licenses will be offered and a copy of each form of license are open to general inspection at the Collectorate. A list is given below of the shops of each kind to be now settled in the district. What will be sold at auction will be the right to open a shop at the site named in the list or at some locality in its immediate vicinity, being within a certain distance from it, to be mentioned by the Collector at the auction, as the maximum distance from such site within which it will be permitted to open a shop. The Collector, however, reserves to himself the right, in case of combination or for other cause, to transfer, before settlement, any shop from the locality specified to some other locality in the neighbourhood.

3. It is not intended to open any other shops during the year; but the Collector reserves to himself the right to establish temporary shops at fairs or *melas*, as occasion may require: provided, however, that when no objection is raised by any other licensee, the site of a shop, with the Collector's consent, may be changed during the year.*

4. The auction will be held subject to the following conditions :—

(*a*)—That the Collector does not bind himself to accept the highest or any bid.

(*b*)—That the settlement with the accepted auction-purchaser will be contingent on no objection being made by the Magistrate to the character of the applicant for license.

(*c*)—That the person accepted as the auction-purchaser shall state in writing within seven days from the date of settlement in what locality his shop will be opened, it being understood that any sum which has been paid as an advance of the license fee, under the provisions of clause (*d*) of these conditions, will be returned to any person to whom a license may be subsequently refused for police reasons.

(*d*)—That the term of the license shall be for one year,* and that except as provided in the next clause, the license fee shall be payable in advance in the following instalments, namely, the sum equivalent to the fee for two months at the time of sale, and one month's fee on the date on which the currency of the license commences, and a similiar one month's fee on the first of every succeeding month, until the whole of the fee has been realised; failure to comply with this condition will render the holder liable to immediate cancelment of the license and resettlement of the shop. The auction-purchaser will not be entitled to receive back any portion of the advance in the event of his shop being closed before the

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* In districts in which the triennial system of excise licenses is or may be in force, the following alterations should be made in the notification :—

For paragraph 3 of the notification substitute the following :—" It is not at present intended to open any other shop during the term of the license, but the Collector does not absolutely bind himself in this respect. On special cause shown, and with the sanction of the Board of Revenue in each case, the number of shops may be increased : provided, however, that whenever a new shop may be opened, it will be optional to any holder of licenses for the sale of similar goods to those to be sold in the new shop, if his shop be within a mile of the new shop, to surrender his license, when the Collector will settle his shop by auction or otherwise.

In clause "d," paragraph 4 of the notification, for "one year" substitute the words "three years."

expiration of the year, on violation of any of the conditions of the license or his being convicted of a non-bailable criminal offence, or of any offence against the excise laws or rules; and in the case of the surrender of a license under Act VII (B.C.) of 1878, the licensee is to give 15 days' previous notice in writing to the Collector, and pay a sum equal to the license fee for 15 days over and above the amounts already paid in advance; and in the case of the surrender of a license under Act I of 1878, the licensee is to give one month's previous notice in writing to the Collector, and pay such fine not exceeding six months' license fee as the Collector may adjudge over and above the amounts already paid in advance. Provided that, if during the term of the license the duty on country spirit should be raised, it shall be optional to the license-holder to relinquish his license; and also that in the event of the duty being lowered the Collector will be authorized to cancel such licenses as he may think proper. Provided also that such relinquishment or concellation of license shall not subject the license-holder to any forfeiture of his advance.

(*e*)—That in the case of licenses for the sale of tari, pachwai, charas, siddhi, and majum, an advance shall be taken at the time of sale equal to one month's fee, and the rest of the tax shall be payable in instalments once or twice a month, as the Collector may think fit, viz., on the 1st and 16th of each month, commencing from the date on which the currency of the license commences.*

(*f*)—That the currency of the license shall commence on the 1st April 18 , and that the auction-purchaser shall open his shop within fifteen days from that date, failing which the license will be cancelled, the sum paid in advance forfeited,† and the license fee for the month will be levied from the auction-purchaser. The Collector being at liberty to issue a fresh license at once.

† B. C. O., 13 of January 1889.

(*g*)—That the auction-purchaser shall adhere to all the provisions of the opium and excise laws, and of the rules which may from time to time be prescribed by the Board of Revenue.

5. The right to open a shop will be put up to auction at an upset price to be determined by the Commissioner subject to the approval of the Board which shall not be less than the average amount of the monthly license fee paid for shops of the same description in the district concerned in the three previous years.

6. The right to open a shop will be put up to auction in separate lots of one or more shops in the order specified in the Notification or in such order as the officer conducting the sale may deem fit, and when one lot has been sold, the officer conducting the sale will not proceed to put up to auction the next lot until the sum payable in advance on account of the lot already sold has been actually paid: provided, however, that where the sum payable exceeds Rs. 25, a promissory note may be taken from any respectable and well-known purchaser in lieu of cash payment. When a lot is knocked down, the purchaser is liable for any loss that may accrue to Government in case it becomes necessary to re-sell the lot for a lower sum in consequence of his failure to pay in the sum payable at the time of sale or to redeem his promissory note on or before 4 P.M. of the day following the day on which the promissory note was signed. It will be expressly notified by the officer holding the sale that each bidder, whose bid is accepted, is subject to this condition in case of his failing to make good his bid, and will be immediately sued in the civil court in case of default.

7. Where the amount of the sum payable in advance is required to be paid at once in cash, and the bidder fails to make such payment, the Collector will either put up the lot again for sale immediately, or he will order it to be put up to sale after the other lots in the Notification have been disposed of, or he will postpone the sale to such future date as he shall then and there notify; and the defaulting purchaser shall be debarred from bidding for this lot or for any other lot, and he shall be required at once to leave the auction-room.

8. All sales held subsequently to the date of the annual sale in March will take place subject to the conditions contained in this Notification, so far as they may be applicable.

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* There is an exception to this rule in the case of tari in certain districts as mentioned in clause 24, ection III, and this notification will require alteration in those districts.

9. The holder of a license is prohibited from sub-letting his shop or transferring his license to any other party without the consent of the Collector. If this rule is broken, the license will be cancelled, and the shop re-settled at auction with the highest bidder, or otherwise as the Collector may direct.

10. Any further information regarding the auction may be had on application at this office.

COLLECTOR'S OFFICE ;
The 189 . } *Collector.*

Notification (for use in Calcutta.)

1. THE right of retail sale of the liquors and drugs below specified will be put up to auction at the place named on and subsequent days, in the following order :—

Name of article.	Date of sale.	Name of place.

2. A complete list of all the shops for which licenses will be offered and a copy of each form of license are open to general inspection at the office of the Superintendent of Excise Revenue, 4, Bankshall Street, and the number of these shops is not under any circumstances to be increased during the term of three years ending the 31st March—except under the Board's sanction in each case. The Superintendent of Excise Revenue, however, reserves to himself the right, in case of combination, or for other cause, to transfer,* subject to there being no objection on police grounds either before or after its settlement, any shop from the site specified in the list to some other site, provided that the new site, if it is more than 100 yards from the advertized one, does not bring the shop within a quarter of a mile of any other similar shop whose term of license is unexpired.

* B. C. O., 6 of June 1888.

3. It is not at present intended to open any other shop during the term of the license ; but the Superintendent of Excise Revenue does not absolutely bind himself in this respect. On special cause shown, and with the sanction of the Board of Revenue in each case, the number of shops may be increased : provided, however, that, whenever a new shop is opened, it will be optional to the holder of a similar license for the sale of liquor or drugs, if his shop is within a quarter of a mile of the new shop, to surrender his license without forfeiting his advance, when the Superintendent of Excise Revenue is to re-settle the shop by auction or otherwise.

4. The right of retail sale of the liquors and drugs is to be put up to auction at an upset price of not less than the amount of the average monthly license fee paid for the shop during the three previous years.

5. The right of retail sale of the liquors and drugs is to be put up to auction in separate lots of one or more shops either in the order specified in the list, or in such other order as the officer conducting the sale may deem fit. When one lot has been sold, the next lot is not to be put up until the sum payable in advance on account of the lot already sold has been actually paid : provided, however, that where the sum payable exceeds Rs. 25, a promissory note may be taken from any respectable and well-known purchaser in lieu of cash payment.

6. The purchasers of the right of retail sale of country spirit, rum, and imported liquors are entitled to sell imported liquors by the glass only, the liquor to be drunk *on* the premises.

7. The auction is to be held subject to the following conditions :—

(*a*)—That the Superintendent of Excise Revenue does not bind himself to accept the highest or any bid.

(*b*)—That the settlement with each accepted purchaser will, in Calcutta and the Suburbs, be contingent on the production by him of the usual Police certificate or license, as the case may be, viz :—

For Excise licenses for—	
Doasta	If to be held in Calcutta, a Police certificate in the form prescribed by section 36, Act IV (B.C.) of 1866, must be produced; and if to be held in the Suburbs, a Police certificate in the form prescribed by section 19, Act II (B.C.) of 1866, must be produced.
Rum	
Imported liquors by glass ...	
Tari	
Ganja	
Siddhi	
Charas	
Majum	
Opium	If to be held in Calcutta, a Police license in the form prescribed by section 39, Act IV (B.C.) of 1866, must be produced; and if to be held in the Suburbs, a Police license in the form prescribed by section 22 of Act II (B.C.) of 1866 must be produced.
Madak	
Chandu	

(*c*)—That the person accepted as the purchaser is to state in writing, within seven days from the date of settlement, in what building he purposes to open his shop, and is at the same time to submit a plan showing clearly and distinctly what building or portion thereof he desires to be covered by the license, it being understood that the removal of shops to other premises than those named in the list attached to this notification will be contingent on the approval of both the Excise and Police authorities, and that any sum which has been paid as an advance of the license fee under the provisions of clause (*d*) of these conditions will be returned to any person to whom a license may be subsequently refused for Police reasons.

(*d*)—That the term of the license is to be for three years ending the 31st March, and that, except in the case of tari, the license fee for that period is to be paid in advance in the following instalments :—namely, the sum equivalent to the fee for two months, at the time of sale, and one month's fee on the date on which the currency of the license commences, and one month's fee on the 1st day of every succeeding month, until the whole of the fee due on the license shall have been paid. In the case of tari only one month's fee is to be paid in advance at the time of sale, and fifteen days' fee on the date on which the currency of the license commences, and the rest of the fee in half-monthly instalments, viz, on the 1st and 16th day of every month, until the whole of the fee due on the license shall have been paid. This condition is to be strictly enforced in future, and failure to comply with it is to be met by immediate cancelment of the license.

(*e*)—That the purchaser is not to be entitled to receive back any portion of his advance in the event of his shop being closed before the expiration of the term of the license on violation of any of the conditions of the license, or his being convicted of a non-bailable criminal offence, or any offence against the excise laws or rules; and in the case of the surrender of a license under Act VII (B.C.) of 1878, the licensee is to give fifteen days' previous notice in writing to the Superintendent of Excise Revenue, and pay a sum equal to the license fee for fifteen days over and above the amounts already paid in advance: and in the case of the surrender of a license under Act I of 1878, the licensee is to give one month's previous notice in writing to the Superintendent of Excise Revenue, and pay such fine not exceeding six months' license fees as the Superintendent of Excise Revenue may adjudge over and above the amounts already paid in advance.

(*f*)—That the currency of the license is to commence on the 1st April, on which date the purchaser is to open his shop, in all respects prepared for the accommodation of customers, to be certified by an Excise Officer—failure to comply with this condition is to be met by the immediate cancelment of the license, the forfeiture of the deposit* and the levy of the fees for the month, except in the case of delay caused by the non-issue of the police certificate or police license for which a reasonable extension of time may be allowed upon application and cause shown to the Superintendent of Excise Revenue.

*B. C. O., 13 of January 1889.

clause 8. 14-2-93.

"B" 7-11-95.

(*g*)—That where the amount of the sum payable in advance is required to be paid at once in cash, and the bidder fails to make such payment, the officer conducting the sale is either immediately to put up the lot again for sale, or after the other lots in the list have been disposed of, or he may postpone the sale to such future date as he shall then and there notify; and the defaulting purchaser is to be debarred from bidding for such lot or for any other lot, and he is not to be allowed to remain in the auction-room; and that the defaulting purchaser will be liable for any loss that may accrue to Government in case it becomes necessary to re-sell a lot at a lower rate either in consequence of his failure to deposit the sum payable at the time of sale, or to redeem his promissory note on or before 4 P.M. on the day following that on which the note was signed.

(*h*)—That the purchasers are to adhere to all the provisions of the Opium, Excise and Police laws, and of the rules which have been or may from time to time be prescribed by the Board of Revenue.

8. All sales subsequent to the date of the triennial sale in March are to be held subject to the conditions contained in this notification, so far as they may be applicable.

9. Any further information regarding the auction may be had on application at the office of the Superintendent of Excise Revenue.

Superintendent of Excise Revenue,
Calcutta, the Suburbs, Howrah, and Bally.

OFFICE OF THE SUPDT. OF EXCISE REVENUE;
4, BANKSHALL STREET, CALCUTTA,
The 189 .

FORM No. 11.

[SEE SECTION III, CLAUSE 26.]

Promissory Note.

No.	No. sale of 189 .
Name of article	On demand I promise to pay to the Secretary of State for India in Council,
Number of license	or his order, the sum of Rs.
Sale of 189 .	
Amount of advance	being the amount of advance due on license No. , purchased by
Name of signer of the promissory note.	at the sale of licenses of this day, subject to the conditions of sale.

FORM No. 12--(old No. 3.)

[SEE SECTION V, CLAUSE ~~2.~~ 8 ✕]

License for the Wholesale Vend of Imported Spirituous and Fermented Liquors.

NOTE.—Counterfoil of this will be signed by the licensee, and deposited in the Collector's Office.

District
No. of license in Register No. 7—(No. 49 "Board's Rules 1888.") B
Name of vendor
Locality of vend

Be it known to all concerned that A. B., resident of , is hereby authorized by the undersigned, Collector of , to sell imported spirituous and fermented liquors by wholesale within the limits of the said district till the 31st March 189 , under the conditions stated below:—

I.—That he pay to Government in advance for the year a fee of Rs.

II.—That all spirituous or fermented liquors imported for sale under this license shall be brought from Calcutta or from any regulation district, under a pass granted by the Excise Superintendent of Calcutta, or the Collector of the district from which the liquor is taken.

III. That he do not, without taken out a license for retail vend, sell any one kind of spirituous or fermented liquor in a quantity equal to or less than two imperial gallons or one dozen quart bottles—a sale of any such quantity being declared by section 15, Act VII (B.C.) of 1878 to be a retail sale. Under this clause a sale of an assortment of spirituous and fermented liquors in the quantity specified above or in less quantity is forbidden.

IV. That he do not, without taking out a separate license, sell spirituous or fermented liquors manufactured in India,* except rum manufactured at Shahjehanpore in the North-West Provinces, in the Albion distillery at Seebpore in the district of Howrah and at Aska in the Madras Presidency.

* B. C. O., 5 of November 1888.

V.—That do not sell liquors of any kind within the limits of any military cantonment without the sanction of the Commanding Officer.

VI. That he constantly exhibit a signboard, at his place of vend, bearing his name, and the words "Licensed to sell imported spirituous and fermented liquors by wholesale." †That he keep a correct account daily in the following form. The account is to be kept in a printed form to be purchased at the Collector's / Deputy Commissioner's office:—

† B. C. O., 3 of March 1890.

Date.	Name of Article.					
	(a) Balance in hand.		(b) Quantity sold.		(c) Cost price of quantity sold* during the month.	(d) Price obtained by sale* during the month.
	Gallons.	Bottles.	Gallons.	Bottles.		
					Rs.	Rs.

* B. C. O., 12 of January 1890.

VII. Infraction of any of the above conditions will subject the holder of this license to forfeiture of the license and to the penalties prescribed in sections 59 and 60, Act VII (B.C.) of 1878.

VIII

Collectorate ; } *Collector.*

The 189 }

The license may be made general, under section 12, Act VII (B.C.) of 1878, and section V, clause 2 of the rules, by the following endorsement:—

The within-named being about to travel with the object of selling liquors, in transit, is hereby authorized to sell imported spirituous and fermented liquors by wholesale in any district which he may visit, on the condition that he do at once report his arrival to the Collector of each district in which he intends to make sales; and that, if he remain more than a week at any one place he take out a license from the Collector of the district in which that place is situate.

"That no spirituous or fermented liquors shall be brought for sale under this license except under a pass granted by the Collector of the district from which the spirituous or fermented liquors are brought, and that such pass shall be returned to the officer who granted it on the expiry of its currency." 3-6-95.

"That he do not possess or sell any spirituous or fermented liquor, unless the following particulars are indelibly and conspicuously marked on the label, capsule, or cork of the bottle or other vessel in which the liquor is sold: —

'Name and style of the firm or shop by which, and the place at which, the liquor has been bottled, and the country of manufacture.

'Provided that, where literal compliance with this condition causes hardship, the licensee may apply to the Collector to register any seal, label, or capsule which shall virtually comply with the rule, and on such registration such licensee shall be held to have complied with the condition.'" 5-6-96.

"That he produce for inspection on demand of any Excise Officer above the rank of Jamadar his license and accounts, and that he do not prevent any Excise Officer of whatever grade from entering his shop at any hour of the day or night." 7-11-95.

clause 8. 14-2-93.

"Those manufactured in India after the English method beyond the limits of the Lower Provinces, and within those limits, at the Albion distillery at Sibpur in the district of Howrah, and at such other place or places to which the Board from time to time may extend this concession." 8-6-95.

"That no spirituous or fermented liquors shall be brought for sale under this license except under a pass." 3-6-95.

"That he do not, during the hours in which his licensed premises are kept open, employ or permit to be employed in the public rooms of his licensed premises, either with or without remuneration, any woman to assist him in the conduct of such business in any capacity whatsoever otherwise than with the permission previously obtained in writing from the Board, and endorsed on his license."

FORM No. 13—(old No. 4.)

[See Section V, Clause ~~8~~ 9 X]

(For the Mofussil.)

License for the Retail Vend of Imported Spirituous and Fermented Liquors.

NOTE.—Counterfoil of this will be signed by the licensee, and deposited in the Collector's Office.

District
No. of license in Register No. 7—(No. 49 "Board's Rules 1888.") 13 A 7.11.93
Name
Locality of vend

Be it known to all concerned that , resident of is hereby authorized by the undersigned, Collector of to open a shop at , in , for the sale, by retail, of imported spirituous and fermented liquors from the date of this license to the 31st March 18 .

It is required of the holder of this license as a condition of its remaining in force that he duly and faithfully perform and abide by the following articles :—

I.—That he pay to Government in advance a monthly fee of Rs. in the following instalments :—

Two month's fee at the time of engaging to take this license;
one month's fee on the ; and
one month's fee on the first of every succeeding month until the whole of the fees due on the license be paid.

II. That all spirituous and fermented liquors sold under this license shall be brought from Calcutta or from other districts under pass, or purchased from a licensed wholesale dealer.

III. That he do not sell, under colour of this license, any spirituous or fermented liquors manufactured in this country, *except rum manufactured at Shahjehanpore in the North-West Provinces, in the Albion distillery at Seebpore in the district of Howrah and at Aska in the Madras Presidency. * B. C. O., 5 of November 1888.

IV.—That he effect his sales of liquors only in the shop for which this license is granted, and that he do not sell liquors in any other place, or establish a second shop, without another separate license.

V.—That he sell no liquor of any description to European soldiers below the rank of Lance Sergeant.

"That he do not receive any wearing apparel or other effects in barter for any exciseable article the sale of which is covered by this license." 18-4-1903.

"That he do not permit drunkenness, riot, or gaming in his shop, or permit two or more persons who have been convicted of any non-bailable offence, or, who are reputed prostitutes, to assemble in his shop, whether for the purpose of crime or prostitution, or not." 18.4.03

[illegible] shall constantly hang up, at the entrance of his shop, a sign-board bearing his name and the following inscription in English and the vernacular :—

Name of Vendor.

"Licensed to sell imported spirituous and fermented liquors by retail."

XI.—That he do not sublet his shop, or transfer his license.

XII.—That he produce for inspection, on demand of any Excise Officer above the rank of a head constable or chuprassee, his license and correct accounts, and that he do not prevent any Excise Officer, of whatever grade, from entering

*B.C. O., 3 of March 1889. his shop at any hour of the day or night. *That he keep a correct account daily in the following form. The account is to be kept in a printed form to be purchased at the Collector's / Deputy Commissioner's office :—

Date.	Name of Article.					
	(a) Balance in hand.		(b) Quantity sold.		(c) Cost price of quantity sold *during the month.	(d) Price obtained by sale *during the month.
	Gallons.	Bottles.	Gallons.	Bottles.	Rs.	Rs.

7.11.95

* B. C. O., 12 of January 1890.

XIII.—That, if required to do so by the Collector on account of the proximity of troops, he will close his shop, and keep it closed as long as may be directed.

XIV.—That, in the event of his also holding a wholesale license for the vend of spirituous and fermented liquors, he keep the correct accounts of sales under each license separate, and suspend a separate signboard for each.

XV.—Infringement of any of the above conditions will subject the holder to forfeiture of this license, and to the penalties prescribed in sections 59, 60, and 67, Act VII (B.C.) of 1878.

Collectorate of ; } *Collector.*

The 189 . }

fully explained.

TABLE II.—Opium.

In store at close of last quarter.						Received this quarter.		Expended this quarter.		In store at close of this quarter.					
In the mofussil.		At head-quarters.		Total.						In the mofussil.		At head-quarters.		Total.	
1		2		3		4		5		6				8	
M.	S.	M.	S.	M.	S.	M.	S.	M.	S.	M.	S.	M.	S.	M.	S.

I HAVE satisfied myself by personal inspection that the quantity of opium shown in column 7 was actually in store at the close of this quarter.

District Officer.

TABLE III.—Private Licensed Distilleries.

Name of each private licensed distillery.	Cost of establishment to distiller during the quarter.	Number of gross gallons issued in this quarter.		Amount of duty paid in this quarter.
		Rum.	Country spirits.	
1	2	3	4	
1				
2				
3				
4				
5				
6				

NOTE.—In this table, both distilleries for the manufacture of SPIRITS in the ENGLISH METHOD and COUNTRY SPIRITS are to be entered.

Return showing the working of the Public Central Distilleries.

TABLE IV.

INSTRUCTIONS—(*a*) Explain the reason if columns 8 to 11 are left blank, or if any large expenditure is noted—(*b*) The difference between the grand total of figures entered respectively in columns 3 and 6 of this table and those shown in columns 9 and 25 of Table I should be explained in Table V.

Name of each public central distillery.	Number of gallons of all strengths manufactured.		Gross receipts as shown in column 5 of Excise Form 48 (old No. 21.)			Disbursements.				Net revenue from each distillery.	
						This quarter.					
	In corresponding quarter last year.	This quarter.	Quantity and description of materials distilled during the quarter.	In corresponding quarter last year.	This quarter.	Distillery fees realized during this quarter, as shown in column 5 of Excise Form 48 (old No. 21.)	Total shown in column 5 of Excise Form 48 (old No. 21.)	Repairs.	Total.	Total similarly calculated of corresponding quarter last year.	In corresponding quarter last year (column 5 less column 11).	This quarter (column 6 less column 10).
1	2	3	4	5	6	7	8	9	10	11	12	13
1												
2												
&c.												
Grand Total												

Table.	Heading.	Column.	TABLE V.—EXPLANATIONS.
			Prefix to each explanation in the left hand columns the table, heading, and column to which it refers.

TABLE VI.

** Plus and minus memorandum in reconcilement of the current demand shown in column 11 of Return No. XIV for the quarter ending* 189 .

Particulars.	Amount.
Demand as shown in column 11 of the preceding quarter's return†	
Deduct amounts which do not form the current demand of the succeeding quarter, viz :—	
Rs.	
1 Advance fees	
2 Fees under sections 29 and 30, Act VII (B.C.) of 1878	
3 Fees for temporary or special licenses ...	
4 Any other item not included in the other heads	
Total ...	
Balance ...	
Add fees for licenses issued in the latter and of the preceding quarter leviable at full rates in the succeeding quarter ...	
Net opening current demand of the quarter ...	
Rs.	
Add amount on account of licenses issued or renewed as shown in the monthly Return No. XVI for the quarter	
(*a*) License fees	
(*b*) Advance fees	
(*c*) Fees for temporary or special licenses ...	
(*d*) Fees under sections 29 and 30, Act VII (B.C.) of 1878	
(*e*) Any other item besides the above ...	
Total ...	
Rs.	
Deduct amount on account of licenses cancelled or surrendered as shown in the monthly Return No. XVI for the quarter	
Any other item besides the above	
Balance being the net demand of the quarter ...	

* B. C. O., 3 of March 1887 and 9 of September 1887.

† In the first quarter the heading should run thus :—
"Demand of the first quarter according to settlements made for the current year up to 31st March last."

FORM No. 15—(old No. 4A).

(For use in Calcutta.)

[SEE SECTION V, CLAUSE 3.]

License for the Retail Vend of Imported Spirituous and Fermented Liquors by the glass, to be drunk on the premises.

NOTE.—Counterfoil of this will be signed by the licensee and deposited in the Collector's Office.

District
No. of license in Register No. 7 (No. 49 "Board's Rules, 1888.")
Name
Locality of vend

Be it known to all concerned that , resident of is hereby authorized by the undersigned, Collector of to open a shop at , in , for the sale, by retail, of imported spirituous and fermented liquors from the date of the license to the 31st March 18 .

It is required of the holder of this license, as a condition of its remaining in force, that he duly and faithfully perform and abide by the following articles :—

I.—That he pay to Government in advance a monthly fee of Rs. in the following instalments :—

Two months' fee at the time of engaging to take this license ;
one month's ,, on the ; and
one ,, ,, on the first of every succeeding month until the whole of the fees due on the license be paid.

II.—That all spirituous and fermented liquors sold under this license shall be brought from Calcutta or from other districts under pass, or purchased from a licensed wholesale dealer.

III.—That he do not sell under colour of this license, any spirituous or fermented liquors manufactured in this country, *except rum manufactured at Shahjehanpore in the North-West Provinces, in the Albion distillery at Seebpore in the district of Howrah and at Aska in the Madras Presidency.

* B. C. O. 5 of November 1888.

IV.—That he effect his sales of liquors only in the shop for which this license is granted, and that he do not sell liquors in any other place, or establish a second shop, without another separate license.

V.—That he sell no liquor of any description to European soldiers.

VI.—That he confine the sale of the liquors to the shop for which this license is granted, and that all spirits or liquor sold be drunk on the premises.

VII.—That he do not receive any wearing-apparel or other goods in barter for liquor.

VIII.—That he do not open his shop, or effect sales therein, before sunrise, nor keep it open, or effect sales therein, after* 8 P.M. in the cold season (16th October to 15th March) and 9 P.M. in the hot season (16th March to 15th October) and that he do not harbour any person therein during the night.

IX.—That he do not permit persons of notoriously bad character to resort to his shop ; that he prevent gaming and disorderly conduct therein ; and that he give information to the nearest Magistrate or Police Officer of any suspected persons who may resort to his shop.

X.—That he have constantly fixed up, at the entrance of his shop, a sign-board bearing his name and the following inscription in English and the vernacular :—

(*Name of Vendor.*)

"Licensed to sell imported spirituous and fermented liquors by retail."

XI.—That he do not sublet his shop or transfer his license.

XII.—That he produce for inspection, on demand of any Excise Officer aboved the rank of a head-constable or chuprassee his license and correct accounts, an

* B. C. O., 8 of October 1889.

that he do not prevent any Excise Officer, of whatever grade, from entering his shop at any hour of the day or night *That he keep a correct account daily in the following form. The account is to be kept in a printed form to be purchased at the Collector's / Deputy Commissioner's office :—

* B. C. O., 8 of March 1889.

DATE.	NAME OF ARTICLE.					
	(a) Balance in hand.		(b) Quantity sold.		(c) Cost price of quantity* sold during the month.	(d) Price obtained* by sale during the month.
	Gallons.	Bottles.	Gallons.	Bottles.		
					Rs.	Rs.

* B. C. O., 12 of January 1890.

XIII.—That, if required to do so by the Collector on account of the proximity of troops, he will close his shop, and keep it closed as long as may be directed.

XIV.—That, in the event of his also holding a wholesale license for the vend of spirituous and fermented liquors, he keep the correct accounts of sales under each license separate, and suspend a separate signboard for each.

XV.—Infringement of any of the above conditions will subject the holder to forfeiture of this license, and to the penalties prescribed in sections 59, 60, and 67 of Act VII (B.C.) of 1878.

[*N.B.—In addition to the above conditions licenses in Calcutta should contain the conditions imposed by the Commissioner of Police in the certificate granted under the provisions of sections* 36 *and* 37 *of Act IV (B.C.) of* 1866.]

COLLECTORATE OF ;
The 189 . } *Collector.*

Substitute "three months" for "nine months" in the note foot of Table I of the form. 14-10-1902.

FORM No. 16.

[See Section XXIII, Clause 5.]

Return No. XVI of progress in settlement of licenses for the sale of exciseable articles during the month of 18 *in the district of*

TABLE I.

Description of Licenses.	Number of licenses remaining unsettled at the close of the preceding month.	Number of shops newly sanctioned.	Number of licenses cancelled under the Excise and Opium Acts.	Number of licenses surrendered under the Excise and Opium Acts.	Total of columns 2, 3, 4 and 5.	Total amount of monthly license fees of shops entered in column 6.	Result of settlement or resettlement.		Explanation of delay in resettling shops.	Remarks.
							Number of shops settled or resettled.	Amount of monthly license fees.		
1	2	3	4	5	6	7	8	9	10	11

N.B.—This return is to be submitted only for the first nine months of each official year.

The District, 189 . } *Collector.*

TABLE II.

**Memorandum of demand of licenses cancelled, surrendered or issued since the last annual settlement for the month of* 189 .

Description of licenses cancelled, surrendered or issued.	Upset fee sanctioned.	Monthly license fee at the time of cancellation or surrender.	Date of—		Date of settlement or resettlement.	License fee.		Demand for the month current.	Remarks.
			Cancellation or closure.	Surrender.		Per month.	For temporary or special license.		
1	2	3	4	5	6	7	8	9	10
Total Rs. ...									

*B. C. O., 8 of December 1889.

Collector.

TABLE III.

**Reconcilement of demand for the month of* 189 .

Particulars.	Amount. Rs.	A.	P.
† Demand of the preceding month, exclusive of or minus the amounts which do not form the current demand of the present or succeeding month and plus the amount of fees for licenses issued in the preceding month, but leviable at full rates in the succeeding month (details as per note* below)			
Add amount on account of licenses issued— Rs. A. P.			
Advance fees			
License fees			
Fees under sections 29 and 30 of Act VII (B.C.) of 1878			
Hotel fees			
Druggist's permits			
Fresh tari fees			
Additional demand on account of tari licenses according to special arrangements sanctioned by the Board of Revenue			
Other items (fair or temporary licenses, imported liquor, wholesale licenses railway refreshment rooms and steamer licenses, &c.)			
Total ...			
Deduct on account of licenses cancelled or surrendered ...			
Balance being the net demand for the month of 189 ...			

Rs. A. P

* Note.—Demand of the preceding month ... ...

Rs. A. P.

Deduct advance fees realised in the preceding month ... ...
Fees under sections 29 and 30 of Act VII (B.C.) of 1878 ...
,, for temporary and special licenses ... ...
,, for broken period of the month on account of licenses issued ... ...
Hotel fees ... ...
Druggist's permits ... ...
Fresh tari fees ... ...
Other items ... ...

Total ...

Balance ...

Add fees on account of licenses issued in the preceding month, but leviable at full rates from current month ... ...

Net opening current demand ... ...

Collector.

* B. C. O., 8 of March 1887 and 9 of September 1887.

N. B.—† In the first month (April) the heading should be "Demand of the month according to the annual settlement made up to the 31st March 189 ."

The advance fees levied at the time of the annual settlement before 1st April should be included in the opening demand for that month, the license and advance fees being separately noted underneath the heading. B. C. O., 8 of December 1889.

FORM No. 17—(old No. 4B).

[See Section V, Clause 3.]

(For use in Calcutta.)

License for the Retail Vend of Imported Spirituous and Fermented Liquors by bottle not to be drunk on the premises.

District
No. of license in Register No. 7—(No. 49 "Board's Rules 1888.")
Name
Locality of vend

Note.—Counterfoil of this will be signed by the licensee and deposited in the Collector's Office.

Be it known to all concerned that , resident of is hereby authorized by the undersigned, Collector of , in , for the to open a shop at sale, by retail, of imported spirituous and fermented liquors from the date of this license to the 31st March 18 .

It is required of the holder of this license, as a condition of its remaining in force, that he duly and faithfully perform and abide by the following Articles:—

I.—That he pay to Government in advance a monthly fee Rs. in the following instalments:—

Two months' fee at the time of engaging to take this license;
one month's „ on the , and
one „ „ on the first of every succeeding month until the whole of the fees due on the license be paid.

II. That all spirituous and fermented liquors sold under this license shall be brought from Calcutta or from other districts under pass, or purchased from a licensed wholesale dealer.

III. That he do not sell, under colour of this license, any spirituous or fermented liquors manufactured in this country, *except rum manufactured at Shahjehanpore in the North-West Provinces, in the Albion distillery at Seebpore in the district of Howrah and at Aska in the Madras Presidency.

* B. C. O., 5 of November 1888.

IV.—That he effect his sales of liquors only in the shop for which this license is granted, and that he do not sell liquors in any other place, or establish a second shop, without another separate license.

V. That he sell no liquor of any description to European soldiers.

VI.—That he do not sell more than two imperial gallons, or twelve quart bottles, or less than one pint bottle of liquor to any person at one time, and that he do not allow any liquor to be drunk in his shop or on his premises.

VII. That he do not receive any wearing-apparel or other goods in barter for liquor.

VIII.—That he do not open his shop, or effect sales therein, before sunrise, nor keep it open, or effect sales therein after 8 P.M.* in the cold season (16th October to 15th March) and 9 P.M. in the hot season (16th March to 15th October) and that he do not harbour any person therein during the night.

* B. C. O., 8 of October 1889.

IX. That he do not permit persons of notoriously bad character to resort to his shop; that he prevent gaming and disorderly conduct therein; and that he give information to the nearest Magistrate or Police Officer of any suspected persons who may resort to his shop.

X.—That he have constantly fixed up, at the entrance of his shop, a signboard bearing his name and the following inscription in English and the vernacular:—

(*Name of Vendor.*)

"Licensed to sell imported spirituous and fermented liquors by retail."

XI.—That he do not sublet his shop or transfer his license.

XII.—That he produce for inspection, on demand of any Excise Officer above the rank of a head-constable or chuprassee, his license and correct accounts, and that he do not prevent any Excise Officer, of whatever grade, from entering his shop at any hour of the day or night. That he keep a correct account daily in

the following form. *The account is to be kept in a printed form to be purchased at the Collector's / Deputy Commissioner's office : — * B. C. O., 3 of March 1889.

Date.	Name of article.						B. C. O., 8 of October 1889.
	(a) Balance in hand.		(b) Quantity sold.		(c) Cost price of quantity sold *during the month.	(d) Price obtained by sale *during the month.	
	Gallons.	Bottles.	Gallons.	Bottles.	Rs.	Rs.	

XIII.—That, if required to do so by the Collector on account of the proximity of troops, he will close his shop, and keep it closed as long as may be directed.

XIV.—That, in the event of his also holding a wholesale license for the vend of spirituous and fermented liquors, he keep the correct accounts of sales under each license separate, and suspend a separate signboard for each.

XV.—Infringement of any of the above conditions will subject the holder to forfeiture of this license, and to the penalties prescribed in sections 59, 60, and 67 of Act VII (B.C.) of 1878.

[*N.B.—In addition to the above conditions licenses in Calcutta should contain the conditions imposed by the Commissioner of Police in the certificate granted under the provisions of Section* 36 *and* 37 *of Act IV (B.C.) of* 1866.

Collectorate of ; } *Collector.*
The 189 . }

P

FORM No. 18—(old No. 5.

[See Section V, Clause 5.]

Licenses for Retail vend of Imported Wines and Spirituous and Fermented Liquors in Hotels and Public houses.

District.

No. of license in Register No. 7 (No. 49 "Board's Rules 1888.)"

Name of vendor

Locality of vend

NOTE.—Counterfoil of this to be signed by the licensee and filed in the Collector' Office.

Be it known to all concerned that AB, resident of , is hereby authorized by the Collector of to sell imported wines, spirits, and fermented liquors by retail at an hotel [or public house] situate at

It is required of the holder of this license, as a condition of this license remaining in force, that he duly and faithfully abide by the following Articles :—

I.—That he pay to Government in advance for each quarter the amount of tax due by him for that quarter, at the rate of Rs. a year.

II. Tnat he sell no spirits or liquors to any European soldier.

III.—That he confine the sale of the liquors above enumerated to the hotel (or public house) for which this license is granted, and that all spirits or liquor sold be drunk on the premises.

IV.—That he maintain peace and good order within the precincts of the said hotel (or public house).

* B. C. O., 5 of November 1888.

V.—*That he do not retail spirits or liquors manufactured in India under colour of this license except rum manufactured at Shahjehanpore in the North-West Provinces, in the Albion distillery at Seebpore in the district of Howrah and at Aska in the Madras Presidency.

* B. C. O., 2 of March 1891.

VI.—*That he do not sell to any person not living in the hotel (or public house) any liquor after 8 P.M. in the cold (16th October to 15th March) and *after* 9 P.M. in the hot season (16th March to 15th October.)

Upon a breach of any of the above conditions, this license shall be forfeited.

N.B.—*In addition to the above conditions licenses in Calcutta should contain the conditions imposed by the Commissioner of Police in the certificate granted under the provisions of sections* 36 *and* 37 *of Act IV (B.C.) of* 1866.

COLLECTORATE OF ; } *Collector.*

The 189 . }

× clause 19. 14-2-93.

That he do not permit drunkenness, riot, or gaming in his shop, or permit two or more persons who have been convicted of any non-bailable offence, or who are reputed prostitutes, to assemble in his shop, whether for the purpose of crime or prostitution, or not, 18.4.03

That he do not, during the hours in which the licensed premises are kept open, suffer or permit to be employed in the public rooms of his licensed premises, either with or without remuneration, any woman to assist him in the conduct of such business in any capacity whatsoever otherwise than with the permission previously obtained in writing from the Board & endorsed on his license - 18.4.03

That he do not receive any wearing apparel or other effects in barter for any excisable article the sale of which is covered by this license 18-4-03

FORM No. 19—(old No. 5A). 20 ×

[See Section V, Clause 4]

× clause 20. 14-2-93.

Export wine, beer and spirit pass.

No.

Good for days.

Pass on the application of

Resident of

Conveyance of

from the shop of the said of

to consigned to

Resident of

Dated 189 . *Excise Deputy Collector.*

EXCISE OFFICE.

Export wine, beer and spirit pass.

No.

Good for days.

Pass on the application of

Resident of

for the conveyance of

from the shop of the said of

to consigned to

Resident of

for

Excise Office, } *Pass Writer.*

Dated 189 . } *Excise Deputy Collector.*

EXCISE OFFICE.

Export wine, beer and spirit pass.

No.

Good for days.

Pass on the application of

Resident of

for the conveyance of

from the shop of the said of

to consigned to

Resident of

for

Excise Office, } *Pass Writer.*

Dated 189 . } *Excise Deputy Collector.*

P 2

FORM No. 20—(old No. 6.)

[SEE SECTION V, CLAUSE ~~8.~~ 21]

License to sell Imported Spirituous and Fermented Liquors to Passengers and others on board Steamers and other Vessels employed in the Inland Traffic of ~~India.~~ Lower Provinces of Bengal and Assam.

NOTE.—Counterfoil of this license to be signed by the holder, and filed in the Collector's Office.

District
No. of license in Register No. 7B (No. 49 "Board's Rules 1888.")
Name of vendor
Name of vessel

Be it known that the Captain (or Steward) for the time being of the , employed in the Inland Traffic of India, is hereby authorized by the Collector of to carry on therein the RETAIL SALE OF IMPORTED WINES, SPIRITS, and BEER till the 31st March 189 .

It is required of the holder of this license, as a condition of this license remaining in force, that he duly and faithfully perform and abide by the following Articles :—

I.—That he pay to Government in advance the amount of tax due by him for the year, at the rate of Rs. per annum.

II.—That he do not sell the above spirits or liquors to any persons except such as are at the time employed in, or passengers upon, the said and that he do confine their sale to the said only.

III.—That he do not retail spirits manufactured in this country under colour, of this license, except rum manufactured at Shahjehanpore in the North-West ~~Provinces, in the Albion distillery at Seebpore~~ in the district of Howrah and at ~~Aska in the Madras Presidency.~~

Upon breach of any of the above conditions, this license shall be forfeited.

COLLECTORATE OF ;
The 189 . *Collector*

FORM No. 21—(old No. 6A.)

[SEE SECTION V, CLAUSE ~~8.~~ 21]

License for the wholesale and retail vend of imported spirituous and fermented liquors in a Railway Refreshment Room.

NOTE.—Counterfoil of this license to be signed by the holder, and filed in the Collector's Office.

District
No. of license in Register No. 7B (No. 49 "Board's Rules 1888.")
Name of vendor
Locality of vend

Be it known to all concerned that is authorized by the undersigned, Collector of , to sell, wholesale and retail, imported wines, spirits, and beer at the railway refreshment room situate at , in the district of , from the date of this license to the 31st March 189 .

It is required of the holder of this license, as a condition of its remaining in force, that he duly and faithfully perform and abide by the following articles :—

I. That he pay to Government a monthly fee of Rs. , such fee to be paid in advance on the 1st day of the month for which it is due.

II.—That all spirituous and fermented liquors sold under this license shall be brought from Calcutta or from other districts under pass, or purchased from a licensed wholesale dealer.

Not.+

clause 21. 14-2-93.

the Lower Provinces of Bengal. 14-2-93.

B. 14-2-93.

"the Lower Provinces of Bengal." 6-12-93.

III, beyond the limits of the Lower Provinces, and within those limits at the Albion distillery at Sibpur in the district of Howrah and at other such place or places to which the Board from time to time may extend this concession. 14-2-93.

clause 21. 14-2-93.

B. 14-2-93.

"NOTE.—A contractor owning more than one refreshment-room may transfer liquor from one refreshment-room to another without a pass, but the accounts should clearly show such transactions."

3-6-95.

beyond the limits of the Lower Provinces, and within those limits at the Albion distillery at Sibpur in the district of Howrah, and at such other place or places to which the Board from time to time may extend this concession. 14-2-93.

VIA That he do not during [redacted] hours in which the licensed premises are kept open, employ or permit to be employed in the public rooms of his licensed premises either with or without remuneration, any woman to assist him in the conduct of such business in any capacity whatsoever otherwise than with the permission previously obtained in writing from the Board & endorsed on his license. B.L. 03

That he keep a correct daily account showing sales of imported liquors and spirits manufactured in this country after the English method separately in the following form in a printed account book to be purchased at the $\frac{\text{Collector's}}{\text{Deputy Commissioner's}}$ office :—

DATE.	NAME OF ARTICLE.					
	(a) BALANCE IN HAND.		(b) QUANTITY RECEIVED.		(c) QUANTITY SOLD.	
	Gallons.	Bottles.	Gallons.	Bottles.	Gallons.	Bottles.
1	2	3	4	5	6	7

7-11-95.

clause 22. 14-2-93.

III.—That he do not sell under colour of this license any spirituous or fermented liquors manufactured in this country, except rum manufactured at Shahjehanpore in the North-West Provinces, in the Albion distillery at Seebpore in the district of Howrah and at Aska in the Madras Presidency.

IV.—That he effect his sales only in the refreshment room for which the license is granted, and that he do not sell liquors in any other place or establish [illegible] refreshment room without another separate license.

[illegible] description to European soldiers except [illegible]

VII That he do not permit drunkenness, riot, or gaming in his shop, or permit two or more persons who have been convicted of any non-bailable offence, or who are reputed prostitutes, to assemble in his shop, whether for the purpose of prostitution or not. 18-4-03

adulterated.

IX.—That he produce for inspection, on demand of any Excise Officer above the rank of a head-constable or chuprassee, his license and his daily accounts, and that he do not prevent any Excise Officer, of whatever grade, from entering his shop at any hours of the day or night.

That he keep a correct account daily in the following form. The account is to be kept in a printed form to be purchased at the Collector's / Deputy Commissioner's office :—

Date	Name of article.					
	(a) Balance in hand.		(b) Quantity sold.		(c) Cost price of quantity sold during the month.	(d) Price obtained by sale during the month.
	Gallons.	Bottles.	Gallons.	Bottles.		
					Rs.	Rs.

X.—Upon a breach of any of the above conditions the license shall be forfeited.

Collectorate of ;
The 189 . } *Collector.*

FORM No. 22 (old No. 6B.)

[See Section V, Clause ~~10.~~ 22.]

License for Retail vend of Imported wines and spirituous and fermented liquors in Dâk Bungalows.

Note.—The counterfoil of his license to be signed by the licensee and filed in the Collector's Office.

District
No. of license in Register No. 7—(No. 49 "Board's Rules 1888.")
Name of vendor
Locality of vend.

Be it known to all concerned that A.B., khansamah of the dâk bungalow at is hereby authorized by the Collector of to sell imported wines, spirits, and fermented liquors by retail at the dâk bungalow situate at

It is required of the holder of this license as a condition of this license remaining in force that he duly and faithfully abide by the following articles :—

I.—That he confine the sale of the liquors above enumerated to travellers making use of the dâk bungalow for which this license is granted, and that all spirits or liquor sold be drunk in the premises.

II.—That he do not sell under colour of this license any spirituous or fermented liquors manufactured in this country, except rum manufactured at Shahjehânpore in the North-West Provinces, in the Albion distillery at Seebpore in the district of Howrah and at Aska in the Madras Presidency.

III.—That he effect his sales only in the dâk bungalow for which this license is granted, and that he do not sell liquors in any other place.

IV.—That he maintain peace and good order within the precincts of the said dâk bungalow.

V.—That he do not wilfully adulterate or deteriorate any spirituous or fermented liquor sold by him, or sell the same knowing them to have been adulterated.

VI.—That he keep a regular and correct account daily in the following form of all such sales, and have it at all times ready for inspection by the officer to whom he periodically renders accounts of his ordinary receipts and expenditure. The account is to be kept in a printed form to be purchased at the Collector's / Deputy Commissioner's office :—

Date.	Name of article.					
	(a) Balance in hand.		(b) Quantity sold.		(c) Cost price of quantity sold *during the month.	(d) Price obtained by sale. *during the month
	Gallons.	Bottles.	Gallons.	Bottles.	Rs.	Rs.

*B. C. O., 12 of January 1890.

VII.—Upon a breach of any of the above conditions the license shall be forfeited.

Collectorate of

The 189 . } *Collector.*

FORM No. 23—(old No. 7.)

[See Section VI, Clause 2.]

License to work a Private Distillery for the Manufacture of Spirits.

District

No. of license in Register No. 7—(No. 49 "Board's Rules 1888.")

Name of distiller

In what locality

Note.—Counterfoil of this license to be signed by the holder and filed in the Collector's Office.

Be it known that A B, resident of , is hereby authorized by the undersigned, Collector of , to work a distillery at in the district of until the 31st March 189 .

I.—The condition of this license is that the holder adhere to all provisions of the Excise Laws and of the rules which may from time to time be laid down by

FORM No. 23 (OLD No. 7).

(See Section VI, Clause 2.)

License to work a private distillery for the manufacture of spirits after the English method.

District

Note.—*Counterfoil of this license to be signed by the holder and filed in the Collector's office.*

No. of license in Register No. 7B. (No. 49, Board's Rules, 1888.)

Name of distiller

In what locality

Be it known that A B, resident of ——————————, is hereby authorized by the undersigned, Collector of ——————————, to work a distillery for the manufacture of spirits after the English method at ——————————— in the district of ——————————— until the 31st March 189 .

It is required of the holder of this license as a condition of its remaining in force that he duly and faithfully perform and abide by the following articles:—

I.—That he adhere to all provisions of the excise laws and of the rules which may from time to time be laid down by the Board of Revenue, and that he pay monthly, in advance, to the Collector on or before the first day of every month [*here enter such a sum as may be required*] to cover the cost of a special preventive establishment of the strength which may be considered necessary for the distillery.

II.—That he do not sell spirits manufactured after the English method at the said distillery to parties who are not duly licensed to sell by wholesale or by retail.

Failure to fulfil the above conditions will entail forfeiture of this license, in addition to the penalty prescribed by law for the specific offence.

Collectorate of

The 189 . } *Collector.*

14-4-95.

the Board of Revenue, and that he pay monthly, in advance, to the Collector, on or before the 1st day of every month [*here enter such a sum as may be required*] to cover the cost of a special preventive establishment of the strength which may be considered necessary for the distillery.

Failure to fulfil the above conditions will entail forfeiture of this license, in addition to the penalty prescribed by law for the specific offence.

COLLECTORATE OF ;
The 189 . *Collector.*

FORM No. 24—(old No. 8.)

[SEE SECTION VI, CLAUSE 2.]

Receipt for Deposit on account of Distillery License.

Received from the sum of Rs. as a deposit for security on a license No. in Register No. 7—(No. 49 "Board's Rules 1888,") this day granted to A B, to work a distillery at C D, in the district of E F, under the rules and conditions set forth in the Excise Rules of the Board of Revenue, Section VI.

COLLECTORATE OF ;
The 189 . *Collector.*

FORM No. 25—(old No. 9.)

[SEE SECTION VI, CLAUSE 5.]

Form of Bond pledging Premises, Works, and Utensils of Manufacture.

I, A B, of , having obtained from the Collector of , a license to work a distillery after the European method at , in the district of , from the day of one thousand eight hundred and to the thirty-first day of March one thousand eight hundred and on the terms of the Excise Rules of the Board of Revenue (Section VI, clause 5, of which said rules provides that the premises, works, and all utensils employed in the manufacture of spirits, shall be pledged for the due discharge of all payments, whether of revenue, license charges, fines or forfeitures), do by these presents made in consideration of the said license so obtained by me as aforesaid, and in conformity with the said Rules, grant, assign, and transfer unto the Secretary of State for India in Council all the houses, buildings, and lands covering beeghas in or upon which the said distillery is carried on, or in or upon which it shall, at any time during the said license, be carried on, which said land and premises are situated at aforesaid, and also all the stills, tuns, butts, coolers, vats, casks, plant and block, implements and utensils, used and employed in the said distillery, and mentioned in the schedule hereunto annexed, and all other plant and implements that may at any time hereafter be brought into the said distillery and premises, together with all materials now upon, or at any time hereafter to be brought upon, the said land and premises to be used in the manufacture of spirit: TO HOLD the said distillery, plant, lands, and other premises, unto the said Secretary of State in Council, his successors and assigns, by way of security for the due discharge and payment by me to the said Collector or person authorized to receive the same, of all moneys which from time to time shall or may accrue or be due from me in respect of revenue, license fees, costs of establishments, fines or forfeitures, or other

Government claims or dues payable by me in the carrying on of the said distillery: and to that end I hereby authorize the said Collector, his servants, and agents on behalf of the said Secretary of State in Council, in case default shall at any time or times hereafter be made by me in payment of any such moneys or dues, forthwith from time to time to enter upon the said distillery, lands, and other premises, or any part or parts thereof, and, without any interruption from me, to hold the same and take the rents and profits thereof on such behalf as aforesaid. And, further, I hereby authorize and empower the said Secretary of State, his successors or assigns, from time to time, in case of any such default by me as aforesaid, and notwithstanding the opposition of myself or any person claiming under me, and whether the said Secretary of State shall be in or out of possession, to sell the said distillery, lands, plant, implements, materials and premises, or any of them, or any part thereof, either together or in parcels and either by public auction or private contract, as the said Collector shall think fit, and for such price or prices as to him shall appear reasonable, with liberty to buy in the same or any part thereof, and to re-sell the same by either of the methods aforesaid, without being answerable for any expense or diminution in price occasioned by such re-sale, and the proceeds of any such sale as aforesaid shall be applied, in the first place, in payment of the expenses thereof; and then in payment and satisfaction of all Government dues and claims payable by me in respect of the said distillery and premises; and the surplus, if any, shall belong to me. And I further declare that the receipt or receipts in writing of the said Collector on behalf of the said Secretary of State for any money arising from the sale or sales hereby authorized, shall be a good and final discharge for the same, respectively, to purchasers and all others. In witness whereof I, the said A B, have hereunto set my hand and seal this day of one thousand eight hundred and

Signed, sealed, and delivered.

(*N.B.—The necessary schedule is to be hereto annexed.*)

FORM No. 26—(old No. 17A.)

[See Section VI, Clause 18.]

Register of proceedings in the Rum Distillery of *proprietors* *distant from Calcutta* *miles in the zillah of* *for the year* 189 .

1	2	3	4	5	6			7			8	9	10	11	12			13
Number of stills.	Estimated capacity of stills working per diem.	Date.	Particulars of distillation.	Quantity of rum in store, gross gallons.	Average strength.			How contained.			Total quantity, Imperial gallons, London-proof.	Quantity of wash the still or stills have been charged with during the day.	Quantity of low wines, the still or stills have been charged with during the day.	Production of columns Nos. 9 & 10 gross gallons.	Average strength.			Quantity, Imperial gallons, London-proof.
					O. P.	L. P.	U. P.	Vats.	Casks.	Gals.					O. P.	L. P.	U. P.	

FORM No. 26—(old No. 17A)—*continued.*

[See Section VI, Clause 18.]

Register of proceedings in the Rum Distillery of *proprietors* *distant from Calcutta* *miles in the zillah of* *for the year* 189 .

14	15			16	17			18	19	20	21	22			23			24	25	26
Quantity of spirits delivered for redistillation, gross gallons.	Average strength.			Quantity produced from such redistillation, gross gallons.	Average strength.			Quantity, Imperial gallons, London-proof.	Total of columns Nos. 8, 13 and 18 Imperial, London-proof.	Number of casks passed out under protective documents.	Quantity, gross gallons.	Average strength.			Particulars of passes.			Total quantity, Imperial gallons, London-proof, passed out this day.	Stock remaining in store, Imperial gallons, London-proof.	Remarks.
	O. P.	L. P.	U. P.		O. P.	L. P.	U. P.					O. P.	L. P.	U. P.	No.	Date.	Destination of spirit.			

clause 2. 14-2-93.

"That no spirituous liquors shall be brought for sale under this license except from a licensed or public distillery, or purchased from a licensed wholesale dealer and under a pass." 7-11-95.

this license" 7-11-95.

"IIA.—That he do not sell under this license any spirituous liquors in a less quantity than above two imperial gallons or one dozen quart bottles, such sale being declared by section 15, Act VII (B.C.) of 1878 to be a retail sale." 8-1-98.

FORM No. 27—(old No. 10.)

[See Section VI, Clause 21.]

Pass.

Registered No. Pass from the distillery in the district of to No. shop of A B at
(or to the Custom House or elsewhere, as the case may be)
imperial gallons of on payment of duty at the rate of
(or without payment of duty, the person clearing having executed a bond for the payment of duty or for export; or having paid in the duty at this Office, &c., &c., as the case may be).

Date *Collector.*

Endorsement of Darogah on Pass.

Name of person clearing the spirits
Date and hour of issue
Quantity of spirit in gallons
Strength
Amount of duty paid to darogah
Name of distiller
This pass remains in force till the hour of on the day of , when it should be returned to the darogah.

Date *Darogah or Mohurrir.*

FORM No. 28—(old No. 13.)

[See Section VII, Clause 1.]

License for the Wholesale Vend of Spirituous ~~and Fermented~~ Liquors manufactured in this country according to the English method.

Note—Counterfoil of this license to be signed by the holder, and filed in the Collector's Office.

District
No. of license in Register No. 7—(No. 49 "Board's Rules 1888.")
Name of vendor
Locality of vend

Be it known that , resident of , is under the following conditions authorized by the undersigned to sell SPIRITUOUS ~~and FERMENTED~~ LIQUORS MANUFACTURED IN THIS COUNTRY IN THE ENGLISH METHOD BY WHOLESALE from the date of this license to the 31st March 189 :—

I.—That he pay to Government in advance for the year a fee of Rs.

II.—That he do not sell under the license any spirituous or fermented liquors in a less quantity than above two imperial gallons or one dozen quart bottles, such sale being declared by section 15, Act VII (B.C.) of 1878 to be a retail sale.

III.—That he do not sell under the license *imported* spirituous ~~or fermented~~ liquors.

IV.—That he do not sell liquors of any kind or in any quantity within the limits of any military cantonment, without the sanction of the Commanding Officer.

V.—That he keep a correct account of his sales to retail vendors in the following form which is to be purchased at the Collector's / Deputy Commissioner's office :—

Number and date of Import Pass.	Place of manufacture.	Quantity of rum manufacture.	Strength.	Number and date of pass to retail shop.	Name of retail shop to which passed.	Quantity passed.	Strength.	Remarks.
1	2	3	4	5	6	7	8	9

VI.—An infraction of any of the above conditions will subject the holder to forfeiture of this license, and the penalties prescribed in sections 59 and 60, Act VII (B.C.) of 1887.

Collectorate,
The 189 } *Collector.*

Note.—This license may be made general for all districts by an endorsement similar to that given in Form 12 (old No. 3.)

FORM No. 29.

[See Section XXIII, Clause 6.]

Return No. XXIX of charges in the Excise Department referred to in clause 6, *section XXIII of the Excise Manual for the year* 189 .

Items.	In 18 . .	In 18 - -	Increase.	Decrease.	Explanation.
1	2	3	4	5	6
1. Salary of the Presidency Executive establishment—					
(*a*) Excise Superintendent					
(*b*) Clerks					
(*c*) Servants					
(*d*) Temporary establishment					
2. Salary of District establishment (Sudder)—					
(*a*) Deputy Collectors					
(*b*) Clerks					
(*c*) Servants					
(*d*) Temporary establishment					
3. Salary of District Executive or inspecting establishment—					
(*a*) Excise Inspector					
(*b*) Sub-Inspectors and Darogahs					
(*c*) Clerks					
(*d*) Servants					
(*e*) Temporary establishment					
4. Salary of distillery establishment—					
(*a*) Superintendents					
(*b*) Deputy Superintendents					
(*c*) Clerks					
(*d*) Servants					
(*e*) Temporary establishment					
Carried over Rs. ...					

Items.	In 18 - -	In 18 - -	Increase.	Decrease.	Explanation.
1	2	3	4	5	6
Brought forward Rs. ...					
5. Allowances—					
(*a*) Travelling allowances of officers on duty					
(*b*) Ditto ditto in joining appointments.					
(*c*) Travelling allowances of establishments					
6. Supplies and services—					
(*a*) Rewards					
(*b*) Purchase of tents					
(*c*) Ditto of books					
(*d*) Law charges					
(*e*) Cost of land					
(*f*) Petty construction					
(*g*) Petty repairs					
(*h*) Charges for European stores					
7. Contingencies—					
(*a*) Hot-weather charges					
(*b*) Tour charges					
(*c*) Office expenses (as per details overleaf)					
(*d*) Repairs to tents					
(*e*) Office ground rent and municipal rates...					
(*f*) Purchase and repairs of furniture ...					
(*g*) Service postage stamps					
(*h*) Service telegram					
(*i*) Miscellaneous charges (as per details overleaf).					
Total Rs. ...					

N.B.—This return excludes charges on account of country stationery and refunds* which are debited in the Accountant-General's books under "30 Stationery and Printing" and "1*—Refunds and drawbacks" respectively.

I certify, after personal inspection of the accounts, that the sum of Rs. has been debited under the head of "Excise" in the account submitted to the Accountant-General. The amount entered above in the total of column 3 differs from the amount so debited on account of omission of fractions exclusion of charges amounting to Rs. on account of country stationery, and inclusion of income-tax deductions amounting to Rs. . The amount debited to the head "1—Refunds and drawbacks" in the treasury accounts during the year on account of excise is Rs. .

I also certify that the amount shown as disbursed and debited during the year has been compared with that entered in the account of the Accountant-General Bengal, in its first stage of compilation received from his office and found to agree.

District Officer.

District of
The 189 .

* B. C. O., 10 of February 1890.

× clause 3. 14-2-93.

+ "in licensed or public distilleries" 14-1-99.

Note condition II

* In the case of distillery liquor, condition II shall be as follows:—

"That no spirituous liquor shall be brought for sale under this license except from a public distillery or depôt, and under a pass." 7-11-95.

"That no spirituous liquors shall be brought for sale under this license except from a licensed or public distillery or purchased from a licensed wholesale dealer and under a pass." * 7.11.95

III "granting it" 7-11-95.

VII "That he do not sell to one person at one time more than Imperial gallons or reputed quart bottles of spirits in the case of spirituous liquors manufactured in the native method, or more than two Imperial gallons or twelve reputed quart bottles in the case of spirituous liquors manufactured in the English * method." 7-11-95.

Note condition VII

*"Except under a special pass granted by the Collector, Excise Deputy Collector or Subdivisional Officer, when the licensee may sell the amount specified in such pass." 7-11-95.

FORM No. 30—(old No. 14.)

[SEE SECTION VII, CLAUSE 3, AND SECTION XV, CLAUSE 6.]

License for the retail Vend of Spirituous ~~and Fermented~~ Liquors manufactured in this country. +

7.11.95

NOTE.—Counterfoil of this license to be signed by the holder, and filed in the Collector's Office.

District
No. of license in Register No. 7—(No. 49 "Board's Rules 1888.")
Name of vendor
Locality of vend

7.11.95

Be it known that , resident of mouzah pergunnah , district of , is hereby authorized by the undersigned Collector of to open a shop at for the sale by RETAIL of SPIRITUOUS ~~and FERMENTED~~ LIQUORS MANUFACTURED IN THIS COUNTRY, WHETHER in the ENGLISH or in the NATIVE method, from the date of this license to the 31st March 189 .

7.11.95

It is required of the holder of this license, as a condition of its remaining in force, that he duly and faithfully perform and abide by the following Articles :—

I.—That he pay to Government in advance a monthly fee of Rs. in the following instalments :—

Two months' fee at the the time of engaging to take this license;
one month's ,, on the ; and
one ,, ,, on the first of every succeeding month until the whole of the fees due on the license have been paid.

II.—That all spirituous and fermented liquors sold under this license be brought from a licensed or public distillery under pass, or purchased from a licensed wholesale dealer.

III.—That he return the pass to the officer ~~in charge of the distillery~~ on the expiry of the time for which it is current.

IV —That the holder of this license do not sell, under colour of this license ; any *imported* spirituous or fermented liquors.

V.—That he effect his sales of liquors only in the shop for which this license is granted, and that he do not sell liquors in any other place or establish a second shop without a separate license.

VI That he do not receive any wearing apparel or other effects in barter for any excisable articles the sale of which is covered by this license - 18.4.03

keep it open, or effect sales therein,* after 8 P.M. in the cold season (16th October ... B. C. O., 8 of October 1889.

+ That he do not permit drunkenness, riot, or gaming in his shop or permit two or more persons who have been convicted of any punishable offence or who are reputed housebreakers to assemble in his shop, whether for the purpose of crime or prostitution or not 18.4.03

... Board bearing the following inscription, both in English and the vernacular language of the country :—

(*Name of Vendor*).

"Licensed to sell, by retail, spirituous and fermented liquors manufactured in this country."

XII —That he do not sublet his shop or transfer his license to any other party.

XIII.—That he keep up daily a correct account in the following form in a printed account-book to be purchased at the Collector's office :—

Day of the Month.	Quantity remaining in store from yester day.			Quantity received this day; and amount of duty paid.				Total quantity to be accounted for.			Quantity sold this day.			Quantity remaining in store at close of the day.			Remarks by official visitors, specifying time, date of visit and rank of visitor.
				Quantity and whence received.			Duty.										
	Gals.	Qts.	Pts.	Gals.	Qts.	Pts.	Rs.	Gals.	Qts.	Pts.	Gals.	Qts.	Pts.	Gals.	Qts.	Pts.	

XIV.—That he at once produce for inspection, on demand of any Excise Officer above the rank of a head ~~constable or chuppraseee~~, his license and correct accounts, and do not prevent any Excise Officer of whatever grade from entering his shop at any hour of the day or night.

XV.—That on the requisition of the Collector, he close his shop on the approach of troops, and keep it closed as long as he is required so to do.

XVI.—That, in the event of his also holding a *wholesale* license for the vend of spirituous and fermented liquors, he keep the account of sales under each license separate and put up a separate signboard for each.

The infringement of any of the above conditions will subject him to forfeiture of this license and to the penalties prescribed in sections 59, 60, and 67, Act VII (B.C.) of 1878.

[N.B.—*In addition to the above conditions licenses in Calcutta should contain the conditions imposed by the Commissioner of Police in the certificate granted under the provisions of sections* 36 *and* 37 *of Act IV* (*B.C.*) *of* 1866.]

COLLECTORATE OF ;
The . *Collector.*

NOTE.—In Darjeeling, Julpigoree, Pooree, and portions of the districts of Hooghly, Bhagulpore, Purneah, Mozufferpore, Durbhunga, and Chumparun, bordering on foreign territory, the limit to retail sale of country spirit will continue to be one seer.

FORM No. 31—(old No. 12.)

[SEE SECTION IX, CLAUSE 21.]

Form of Bond for removal of spirits from a Distillery or Custom House for use exclusively in Manufactures.

Know all men by these presents that we, A B and C D, are jointly and severally held and firmly bound unto the Secretary of State for India in the sum of Rs. to be paid to the said Secretary of State for India; for which

2. Form No. 30, Appendix A, page 224.

Substitute the following for the note at the foot of the form:—

"In the district of Puri, in those portions of the district of Hooghly that are within three miles of foreign territory, and in the Dinapore Cantonment in the district of Patna, the limit to retail sale of country spirit manufactured in the native method is one reputed quart bottle. In the distillery areas of Midnapore, Hazaribagh, Monghyr, Bhagalpur, and the districts of the Patna Division, except the Dinapore Cantonment in the district of Patna, the limit is three reputed quart bottles. In all other places it is 12 reputed quart bottles (see clause 10, Section I, page 101 of Excise Manual)". 11-4-1902.

payment well and truly to be made we jointly and severaly bind ourselves, and each of us binds himself, and each and every one of our respective heirs, and administrators, and representatives by these presents.

[Sealed with our seals.]

Dated this *day of*

Whereas the above-bounden are justly and truly indebted to the Secretary of State for India in the sum of Rs. , being the full amount of duty payable to the Secretary of State for India at the rate of four rupees per Imperial gallon, London-proof, for gallons of of the strength of manufactured at which the said have been allowed to remove thence, under the provisions of , for use exclusively in manufactures, without prepayment of the full amount of such duty. Now, the condition of this obligation, is such that, if the above-bounden , his or their heirs, executors, administrators, or representatives, or some or one of them, do and shall, at the expiration of six calendar months from the date of this obligation, well and truly pay, or cause to be paid to the said Secretary of State for India, the full duty at the rate of Imperial gallon of

payment well and truly to be made we jointly and severaly bind ourselves, and each of us binds himself, and each and every one of our respective heirs, and administrators, and representatives by these presents.

[Sealed with our seals.]

Dated this *day of*

Whereas the above-bounden are justly and truly indebted to the Secretary of State for India in the sum of Rs. , being the full amount of duty payable to the Secretary of State for India at the rate of four rupees per Imperial gallon, London-proof, for gallons of of the strength of manufactured at which the said have been allowed to remove thence, under the provisions of , for use exclusively in manufactures, without prepayment of the full amount of such duty. Now, the condition of this obligation, is such that, if the above-bounden , his or their heirs, executors, administrators, or representatives, or some or one of them, do and shall, at the expiration of six calendar months from the date of this obligation, well and truly pay, or cause to be paid to the said Secretary of State for India, the full duty at the rate of Rupees per Imperial gallon of proof of spirit, for all or any portion of the above-mentioned spirits which shall not be proved to have been used exclusively in manufactures, or which shall have been passed for local consumption; or if the above-bounded , his or their heirs, executors, administrators, or representatives, or one of them, do and shall, within six months from the date of this obligation, use the said spirits exclusively for purposes of manufacture, and afford proof to the satisfaction of the Collector of Excise Revenue that the same has been so used, then this obligation shall be void; otherwise it shall remain in full force and virtue.

Sealed and delivered in presence of

FORM No. 32.

[See Section X, Clause 4.]

Form of Bond for exportation to the Lower Provinces of spirits manufactured at the Distillery in Shajehanpore without payment of duty.*

* B. C. O. of Septembe 1886.

Collector of Shajehanpore.

KNOW all men by these presents that we

of

of and

of are

jointly and severally held, and firmly bound, unto the Secretary of State for India in Council, his successors in office or assigns, in the sum of Rs. to be paid to the said Secretary of State for India in Council, his successors in office or assigns, for which payment well and truly to be made. We jointly and severally bind ourselves, and any two of us, and each of us binds himself, and each and every one, of our respective heirs, executors, administrators, and representatives by these presents. Sealed with our seals, dated this day of 18 .

Whereas the above bounden are justly and truly indebted to the Secretary of State for India in the sum of Rs. , being the full amount of duty payable to the Secretary of State for India at the rate of Rs. per gallon, London-proof, for gallon of spirits of the strength of per cent. London-proof, manufactured at the

payment well and truly to be made we jointly and severaly bind ourselves, and each of us binds himself, and each and every one of our respective heirs, and administrators, and representatives by these presents.

[Sealed with our seals.]

Dated this *day of*

Whereas the above-bounden are justly and truly indebted to the Secretary of State for India in the sum of Rs. , being the full amount of duty payable to the Secretary of State for India at the rate of four rupees per Imperial gallon, London-proof, for gallons of of the strength of manufactured at which the said have been allowed to remove thence, under the provisions of , for use exclusively in manufactures, without prepayment of the full amount of such duty. Now, the condition of this obligation, is such that, if the above-bounden , his or their heirs, executors, administrators, or representatives, or some or one of them, do and shall, at the expiration of six calendar months from the date of this obligation, well and truly pay, or cause to be paid to the said Secretary of State for India, the full duty at the rate of Rupees per Imperial gallon of proof of spirit, for all or any portion of the above-mentioned spirits which shall not be proved to have been used exclusively in manufactures, or which shall have been passed for local consumption ; or if the above-bounded , his or their heirs, executors, administrators, or representatives, or one of them, do and shall, within six months from the date of this obligation, use the said spirits exclusively for purposes of manufacture, and afford proof to the satisfaction of the Collector of Excise Revenue that the same has been so used, then this obligation shall be void ; otherwise it shall remain in full force and virtue.

Sealed and delivered in presence of

FORM No. 32.

[See Section X, Clause 4.]

Form of Bond for exportation to the Lower Provinces of spirits manufactured at the Distillery in Shajehanpore without payment of duty.*

* B. C. O. of Septembe 1886.

Collector of Shajehanpore.

KNOW all men by these presents that we

of

of and

of are

jointly and severally held, and firmly bound, unto the Secretary of State for India in Council, his successors in office or assigns, in the sum of Rs. to be paid to the said Secretary of State for India in Council, his successors in office or assigns, for which payment well and truly to be made. We jointly and severally bind ourselves, and any two of us, and each of us binds himself, and each and every one, of our respective heirs, executors, administrators, and representatives by these presents. Sealed with our seals, dated this

day of 18 .

Whereas the above bounden are justly and truly indebted to the Secretary of State for India in the sum of Rs. , being the full amount of duty payable to the Secretary of State for India at the rate of Rs. per gallon, London-proof, for gallon of spirits of the strength of per cent. London-proof, manufactured at the

distillery, in Shajehanpore, which the said
have been allowed to remove
without prepayment of duty. And whereas the said
have
agreed to produce before the Collector of Shajehanpore within
days, a certificate signed by the Collector of
of the due arrival at
of the abovementioned
gallons of spirits of the aforesaid strength,
or in default thereof to pay to the Secretary of State for India in Council at
the treasury at
Rs.
being a sum equal to double the amount of duty payable on the said spirits.
And whereas the said
have also
agreed to pay a further duty at the abovementioned rate on any excess or
deficiency in quantity or strength which may be found on examination of
such spirits at
an allowance of 5 per cent. being
made in case of deficiency for dryage, wastage, leakage or evaporation. And
whereas the said
has agreed to become a surety
for the due performance by the said
of
the said agreement Now the condition of the above-written obligation is such
that, if the above bounden
their or his heirs, executors, administrators, or representatives or some or
one of them do and shall within
days from the
date of this obligation produce before the Collector of Shajehanpore the said
certificate signed by the Collector of
and do and shall
well and truly pay or cause to be paid to the said Secretary of State for
India in Council all duty already due on the said spirit and all duty agreed
to be paid by the said
to the said Secretary of
State, then this bond shall be null and void, otherwise it shall remain in full
force and virtue.

Signed, sealed, and delivered.

Signed, sealed, and delivered.

Signed, sealed, and delivered.

FORM No. 33.

[See SECTION X, CLAUSE 4.]

* B. C. O., 4 of September 1886.

Form of Bond for Exportation to the Lower Provinces of spirits manufactured at the Distillery in Shajehanpore on payment of duty.*

KNOW all men by these presents that we
of
and
of
are jointly
and severally held, and firmly bound, unto the Secretary of State for India in
Council, his successors in office or assigns, in the sum of Rs.
to be paid to the said Secretary of State for India in Council, his successors
in office or assigns, for which payment well and truly to be made. We jointly
and severally bind ourselves and any two of us and each of us binds himself and
each and every one of our respective heirs, executors, administrators, and
representatives by these presents. Sealed with our seals, dated this
day
18 .
Whereas the above bounden
have been allowed to
export to the district of
gallons of sprits of the strength
of
per cent.
, London-proof, manufactured
at the
distillery in Shajehanpore on payment of
Rs.
being the amount of duty payable thereon at Rs.
per imperial
London-proof gallon. And whereas the said
have agreed to

FORM No. 34.

(See section XII, clause 4.)

License for the use or for storage of spirits which have been rendered effectually and permanently unfit for human consumption.

District.

NOTE.—Counterfoil of this to be signed by the licensee and filed in the Collector's office. } Number in Register No. 7B. (No. 49, "Board's Rules, 1888.")

Name of person licensed.

Premises on which use or storage is licensed.

Be it known that A B, resident of , is hereby authorized by the undersigned, Collector of (or Excise Superintendent of Calcutta), to remove from any licensed distillery, or from the Custom House, spirits which have been rendered effectually and permanently unfit for human consumption, as provided in the rules in section XII of the Excise Manual, after payment of reduced duty at 5 per cent. *ad valorem*, under the following conditions:—

I. That no spirits rendered effectually and permanently unfit for human consumption shall be removed under this license, except from a distillery, or from the Custom House, on payment of the reduced duty at 5 per cent. *ad valorem*, and unless protected by a duly authorized pass.

II. That he do not, without taking out a separate license in Form No. 34A, sell any spirits rendered effectually and permanently unfit for human consumption.

III. That he constantly exhibit a signboard, at his place of use or storage, bearing his name, and the words "Licensed to remove and store or use spirits rendered effectually and permanently unfit for human consumption." That he keep a correct account daily in the following form. The account is to be kept in a printed form to be purchased at the Collector's / Deputy Commissioner's office:—

1	2		3		4		5		6		7
Date.	BALANCE IN HAND.		QUANTITY RECEIVED UNDER PASS No.		QUANTITY USED.		QUANTITY SOLD.		TOTAL DISPOSED OF.		
	Gallons.	Bottles.	Gallons.	Bottles.	Gallons.	Bottles.	Gallons.	Bottles.	Gallons.	Bottles.	Remarks.

produce before the Collector of Shajehanpore, within days, a certificate signed by the Collector of of the due arrival at of the abovementioned gallons of spirits of the aforesaid strength, or in default thereof to pay to the Secretary of State for India in Council at the treasury at Rs. being a sum equal to the amount of duty already paid on the said spirits. And whereas the said have also agreed to pay further duty at the abovementioned rate on any excess or deficiency in quantity or strength which may be found on examination of such spirits at an allowance of 5 per cent. being made in cases of deficiency on account of dryage, wastage, leakage or evaporation. And whereas the said has agreed to become a surety for the due performance by the said of the said agreement. Now the condition of the above-written obligation is such that if the above bounden their or his heirs, executors, administrators or representatives or some or one of them do and shall within days from the date of this obligation produce before the Collector of Shajehanpore the said certificate signed by the Collector of and do and shall well and truly pay or cause to be paid to the said Secretary of State for India in Council the full duty agreed to be paid by the said to the said Secretary of State, then this bond shall be void, otherwise it shall remain in full force and virtue.

Signed, sealed, and delivered by the abovenamed in the presence of

Signed, sealed, and delivered by the abovenamed in the presence of

Signed, sealed, and delivered by the abovenamed in the presence of

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FORM No. 34—(old No. 11)

[See Section IX, Clause 19, and Section XII, Clause 3.]

License to use Spirits which have paid reduced Duty only in Arts, Manufactures, and Chemistry.

District

Note.—Counterfoil of this to be signed by the licensee, and filed in the Collector's Office.

No. in Register No. 7 (No 49 "Board's Rules 1888.")

Name of person licensed

Premises on which use is licensed

Be it known that A B, resident of C D, is hereby authorized by the undersigned Collector of (or Excise Superintendent of Calcutta), to use, exclusively for purposes of art, manufacture, and chemistry, spirits which have been rendered unfit for human consumption as provided in the Excise Rules of the Board of Revenue, section XII and which have been removed from any licensed distillery or Custom House, after payment of reduced duty at 5 per cent. *ad valorem*.

I.—The condition of this license is that such spirits shall be used only at (describe the premises); that the said premises shall be open to inspection by Excise Officers to the same extent as the shop of a retail vendor is so open by law; and that the holder of this license adhere to and fulfil all requirements of the Excise Law and of Excise Rules of the Board of Revenue. Failure to adhere to the abovementioned provisions and rules will entail forfeiture of this license, in addition to the penalties prescribed by law for the specific offence.

II.—This license will remain in force only till the 31st March 189 .

Collectorate,

Dated 189 . } *Collector.*

FORM No. 35.

[See Section XIII, Clause 5.]

* B. C. O., 4 of March 1885.

NOTIFICATION.*

Under the provisions of section 9 of the Bengal Excise Act VII of 1878, and with the sanction of the Board of Revenue, a distillery in which spirituous liquors may be manufactured after the native process, having been established at in the district of , it is hereby notified that from and after the , within the following limits, which have been fixed with the sanction of the said Board of Revenue, no such liquors, unless manufactured at the said sudder distillery, shall be introduced or sold without a pass from the Collector, and no still shall be constructed or worked, or spirituous liquors manufactured, except at the said distillery:—

Northern boundary.

Western boundary.

Southern boundary.

Eastern boundary.

Collector.

FORM No. 36—(old No. 15.)

[See Section XIII, Clause 11.]

License for the right to work Stills in a Public Central Distillery.

7.11.95

NOTE—Counterfoil of this license to be signed by the holder and filed in Collector's Office.

District.

No. in Register No. 7—(No. 49 "Board's Rules 1888.") B

Name.

Distillery in which the still is to be worked.

Be it known to all concerned that A. B., resident of C. D., is hereby authorised to work still in the public central distillery at for the manufacture of spirits, subject to the following conditions:—

I.—That he work no more than still under this license, and that he in all respects conform to the rules laid down, from time to time, by the Board of Revenue for the regulation of public distilleries.

II.—That he pay to the Government, for the use of the premises, rent, at such rate as may be fixed, from time to time, by the Board of Revenue.

III.—That he pay the amount of rent, on demand, at the end of each month, his still and apparatus being hereby pledged as security for the amount due in each month.

IV.—That he do not introduce any soluble saccharine matter into the distillery without a pass from the darogah, or add any flavouring material to the spirit, between the time of its passing from the still and its being tested by the hydrometer.

V.—That he only sell to parties who are duly licensed to sell by wholesale or retail.

VI.—That upon any breach of the above conditions this license shall be considered forfeited, and in the event of such forfeiture, all stock of unsold spirit, together with the still and apparatus, shall be liable to sale by the Collector in satisfaction of all claims of Government for rent or on any other account.

COLLECTORATE OF ;

The 189 .

Collector.

FORM No. 37—(old No. 15A.)

[See Section XIII, Clause 22.]

Register of Stills.

Serial number.	Description of the still, whether of metal or clay, wide or narrow mouthed.	Capacity.		Name of the holder.	Date of commencement of working.	Remarks.
		In fluid measure.	Maximum quantity of raw materials with which it can be worked.			
1	2	3	4	5	6	7

FORM No. 38—(old No. 15C.)

[See Section XIII, Clause 22.]

Register of fermenting vessels.

Name of Still-holder _____. Registered capacity of Stills _____ gallons.

1	2	3																											
Date and month.	Number of vats filled this day.	Balance of yesterday.																											
		2nd day's No.	3rd day's No.	4th day's No.	5th day's No.	6th day's No.	7th day's No.	8th day's No.	9th day's No.	10th day's No.	11th day's No.	12th day's No.	13th day's No.	14th day's No.	15th day's No.	16th day's No.	17th day's No.	18th day's No.	19th day's No.	20th day's No.	21st day's No.	22nd day's No.	23rd day's No.	24th day's No.	25th day's No.	26th day's No.	27th day's No.	28th day's No.	29th day's No.	30th day's No.
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FORM No. 38—(old No. 15C)—*continued.*

	4																												
	NUMBER OF VATS USED THIS DAY.																												
DATE AND MONTH.	4th day's No.	5th day's No.	6th day's No.	7th day's No.	8th day's No.	9th day's No.	10th day's No.	11th day's No.	12th day's No.	13th day's No.	14th day's No.	15th day's No.	16th day's No.	17th day's No.	18th day's No.	19th day's No.	20th day's No.	21st day's No.	22nd day's No.	23rd day's No.	24th day's No.	25th day's No.	26th day's No.	27th day's No.	28th day's No.	29th day's No.	30th day's No.
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30th																													
31st																													

FORM No. 38—(old No. 15C)—*concluded.*

Date and month.	5																											6
	Balance in hand.																											Remarks.
	2nd day's No.	3rd day's No.	4th day's No.	5th day's No.	6th day's No.	7th day's No.	8th day's No.	9th day's No.	10th day's No.	11th day's No.	12th day's No.	13th day's No.	14th day's No.	15th day's No.	16th day's No.	17th day's No.	18th day's No.	19th day's No.	20th day's No.	21st day's No.	22nd day's No.	23rd day's No.	24th day's No.	25th day's No.	26th day's No.	27th day's No.	28th day's No.	29th day's No.	30th day's No.	
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30th																												
31st																												

N.B.—The number of days may be more or less in the subordinate columns under headings 3, 4, and 5 according to the time the fermentation takes.

FORM No. 39—(old No. 15D.)

[See Section XIII, Clause 22.]

Register of Spirits intended for redistillation.

Date of putting materials into vats.	Quantity of raw materials used.	Date of the first distillation.	Liquor produced by the 1st distillation.		Quantity of spent wash mixed with the liquor.	Quantity of wort mixed with the liquor.	Date of redistillation.	Liquor produced by redistillation.	
			Quantity.	Strength.				Quantity.	Strength.
1	2	3	4	5	6	7	8	9	10

FORM No. 40. 69, 4.11.94

[See Section XX, Clause ~~80~~.]

Yearly Return* No. XL.

Import, Export and Consumption of Ganja.

Table I.—*Ganja received and expended.*

		Flat. 1.			Round. 2.			Chur or Rora. 3.			Total, all kinds. 4.		
		Mds.	s.	C.	Mds.	s.	C.	Mds.	s.	C.	Mds.	s.	C.
a.	Balance in the Registered Warehouses on the 1st April 189 -9												
b.	Imports as detailed in Table II												
c.	Excess found over the quantity entered in the pass												
	Total to be accounted for (A) ...												
d.	Exports as detailed in Table III												
e.	Unfit ganja and wastage destroyed												
f.	Deficiency within 2½ per cent. written off by the Collector, subject to the approval of the Commissioner under clause ~~54~~ 55 of section XX												
g.	Consumption upon which duty was levied. In transit												
h.	Consumption upon which duty was levied. Deficiency of weight received as compared with passes												
i.	Consumption upon which duty was levied. Actual in the District												
j.	Deficiency in excess of 2½ per cent. on which duty was levied												
k.	Total upon which duty was levied (*g*, *h*, *i*, and *j*)												
l.	Total accounted for (*d*, *e*, *f*, and *k*) (B)												
m.	Balance in the warehouses on the 1st April 189 -9 . (A less B)												

Table II.—*Particulars of Imports as entered in the Passes.*

The quantity covered by each pass is to be entered in this table, and any difference in the quantity as per pass should be noted and explained in Table V.

	No. of Pass. 1.	Date of Pass. 2.	Whence imported. 3.	Flat. ~~5~~ 6.	Round. ~~7~~ 4.	Chur or Rora. ~~8~~ 7.	Total, all kinds. 7.
a.							
b.							
c.							
d.							
e.							
f.							
g.							
h.							
i.							
j.							
k.							
l.							
m.							
n.							
o.							
p.							
q.			Total as in Table I, heading *b*.				

* Return No. XL is to be submitted by Subdivisional Officers, in time for incorporation in the district returns.

7. Appendix A, Form No. 40, page 234.

In cross-heading (*f*) of Table I of the form, *strike out* the words "subject to the approval of the Commissioner," and *alter* the figure "55" after the word "clause" to "54."

TABLE III.—*Particulars of Exports as entered in the Passes.*

No. of Pass. 1.	Date of Pass. 2.	Whither exported. 3.	FLAT. 6	ROUND. 7	CHUR OR RORA. 8	TOTAL, ALL KINDS. 7.
a.						
b.						
c.						
d.						
		TOTAL as in Table I, heading *c.*				

TABLE IV.—*Duty levied during the year, as entered in Return No. XIV, for the four quarters.*

[NO FRACTIONS.]	(Flat.) At Rs. 5 per seer.	(Round.) At Rs. 6-4 per seer.	(Chur.) At Rs. 7 per seer.	Total.

Table.	Heading.	Column.	TABLE V.—*Explanations.* { Explain especially any discrepancy between the duty shown in Table IV and the consumption entered in Table I, heading k.

FORM No. 41—(52 "Board's Rules, 1888.")

[SEE SECTION XIII, CLAUSE 28.]

Register of passes for sudder distillery liquor (for districts where the passes are issued by the Excise Deputy Collector on payment of stillhead duty direct to the treasury).

Number.	Date of issue.	Number of shops for which pass is granted.	Name of person to whom given.	Quantity, description, and strength of spirits covered by the pass.	Rate of duty per gallon of London-proof sanctioned and the amount leviable according to strength.	Duty paid.	From what distillery to be taken.	To what place to be taken.	REMARKS.
1	2	3	4	5	6	7	8	9	10

Yearly return* No. XLII.

FORM No. 42—("Board's Rules, 1888.")

[See Section XXIII, Clause 6.]

EXCISE REVENUE.

Directions—(*a*) Except where especially indicated in the Tables no fractions to be entered. When a fraction exceeds one-half add another unit, otherwise reject the fraction. (*b*) Distillery fees are to be separately shown against D. F. in columns 10, 15 and 20 of Table I, and nowhere else: they will of course be added up in total I of the same columns. (*c*) It is expected that wherever ... are printed the place will be universally blank. (*d*) The entries in columns 2 to 4 of Table I are to be made agreeably to Board's Circular No. 3 of November 1876, and joint licenses for the sale of rum and country spirit are to be entered as directed in Circular Order No. 6 of January 1874. (*e*) A separate sheet of explanations to be submitted in regard to every entry in the columns of which the headings are in italics; each explanation to be prefaced by the Table, column and heading to which it refers. (*f*) The figures in Table I for previous years are to be taken from the Board's printed reports for those years; the cause of any difference must be explained. (*g*) If the rates of license fees or duty vary, enter the highest and the lowest rates. (*h*) When there is any *great* difference in the revenue of the years under report, compared with the average revenue of the five preceding years, the district officer should submit his remarks on the subject briefly. (*i*) The retail selling price of country spirits, ganja and opium for the year under report are to be stated in the separate sheet. (*j*) The revenue derived from temporary licenses is to be shown in the return, though the number is to be excluded from it agreeably to the Board's Circular No. 18 of September 1888.

Table I.—*Comparative Statement of Consumption and Revenue.*

Spirit or Drug.	Number of licenses issued annually.			Annual consumption in the District.			Average revenue of the five years, 18 .		
	Average of five years, 18 .	In 18 .	In 18 .	Average of five years, 18 .	In 18 .	In 18 .	License fees.	Duty.	Total.
							Rs.	Rs.	Rs.
1	2	3	4	5	6	7	8	9	10
I. Country spirits ... (*a*) Fixed duty ... (*b*) Monthly tax ...				Gross gallons.	Gross gallons.	Gross gallons.		.....	D.F.
Total I ...				.....	.....	.....			
II. Spirit manufactured in India in the English method ... (*a*) Wholesale ... (*b*) Retail									
Total II ...									
III. Imported spirituous and fermented liquors ... ... (*a*) Wholesale ... (*b*) Hotel retail ... (*c*) Railway refreshment rooms (*d*) Steamer retail (*e*) General retail...				....	....	....		....	
otal III ...				.....	.....	.....		.....	

(238)

FORM No. 42.

[See Section XXIII, Clause 6.]

Excise Revenue.

Yearly Return No. XLII.

DIRECTIONS.—(*a*) Except where specially indicated in the Tables, no fractions to be (*b*) Distillery fees are to be separately shown against D. F. in columns 10, 15, 18, and 19 (*c*) It is expected that wherever are printed, the place will be universally blank. of November 1876, and joint licenses for the sale of rum and country spirit are to be tions to be submitted in regard to every entry in the columns of which the headings refers. (*f*) The figures in Table I for previous year are to be taken from the Commis the rates of license fees or duty vary, enter the highest and the lowest rates (*h*) The stated in the separate sheet. (*i*) The revenue derived from temporary licenses is to Circular No. 18 of September 1888.

TABLE I.—COMPARATIVE STATEMENT

SPIRIT OR DRUG.		NUMBER OF LICENSES ISSUED ANNUALLY— In—	
		190 .	190 .
1		2	3
I.—COUNTRY SPIRITS	(*a*) Distillery shops ...		
	(*b*) Outstill ,, ...		
	TOTAL I ...		
II.—SPIRIT MANUFACTURED IN INDIA IN THE ENGLISH METHOD	(*a*) Wholesale		
	(*b*) Retail		
	TOTAL II ...		
III.—IMPORTED SPIRITUOUS AND FERMENTED LIQUORS ...	(*a*) Wholesale		
	(*b*) Hotel retail		
	(*c*) Railway refreshment rooms.		
	(*d*) Dining cars		
	(*e*) Steamer retail		
	(*f*) General ,, ...		
	(*g*) Dák bungalows... ...		
	TOTAL III ...		
IV.—BEER BREWED IN INDIA			
V.—TARI	(*a*) Fermented		
	(*b*) Unfermented		
	(*c*) Rent of toddy-trees ...		...
	TOTAL V ...		
VI.—PACHWAI	(*a*) Retail		
	(*b*) Home-brewing		
	TOTAL VI ...		
VII.—SPIRITS USED FOR ARTS, &C.			
VIII.—GANJA	(*a*) Chur or rora	...	...
	(*b*) Round	...	...
	(*c*) Flat (small twigs) ...	...	...
	(*d*) ,, (large ,,) ...	...	.
	TOTAL VIII ...		
IX.—SIDDHI, SABZI, OR BHANG ...	(*a*) Retail		
	(*b*) Druggist's permit ...		
	TOTAL IX ...		
X.—CHARAS			
XI.—MAJUM			
XII.—OPIUM	(*a*) Opium manufactured		
	(*b*) Druggist's permit ...		
	(*c*) Poppy-heads		
	TOTAL XII ...		
XIII.—MISCELLANEOUS		...	...
	GRAND TOTAL ...		

entered. When a fraction exceeds one-half, add another unit, otherwise reject the fraction. of Table I, and nowhere else; they will of course be added up in total of the same columns. (*d*) The entries in columns 2 and 3 of Table I are to be made agreeably to Board's Circular No. 3 entered as directed in Circular Order No. 6 of January 1874. (*e*) A separate sheet of explana- are in italics: each explanation to be prefaced by the table, column, and heading to which it sioner's printed report for that year: the cause of any difference must be explained. (*g*) If retail selling prices of country spirits, ganja, and opium for the year under report are to be be shown in the return, though the number is to be excluded from it, agreeably to the Board's

OF CONSUMPTION AND REVENUE.

ANNUAL CONSUMPTION IN THE DISTRICT—						190 .				
In—						Rate of—		Revenue.		
190 .			190 .			License fee, annual.	Duty.	License fees.	Duty.	Total.
4			5			6	7	8	9	10
Gross gallons.	L.-P. gallons.		Gross gallons.	L.-P. gallons.		Rs.	Per gallon L.-P. Rs.	Rs.	Rs.	D. F. Rs.
							...		...	
...						...				
						. .				
...			...			...	...		...	...
						..			.	
...			...			...	...	...	...	
...			...						...	
...			..				:		...	
			.			.	.			
								. .	...	
M.	S.	C.	M.	S.	C.	...		...		...
...			...				...		...	
							Fixed price per seer. Rs.		Net, deducting cost of opium.	
...	.	...	...	...	...		...		...	
...	...		.	.		.	...			
...			.			.	...	...	.	
...			...			...	...			

Spirit or Drug.	190 .	
	Rate of—	
	License fee, annual.	Duty.*
	11	12
	Rs.	Per gallon L.-P. Rs.
I.—Country Spirits ... ... (a) Distillery shops ... (b) Outstill ,, ...		...
Total I ...	...	...
II.—Spirit manufactured in India in the English method. (a) Wholesale ... ... (b) Retail		
Total II ...	...	..
III.—Imported spirituous and fermented liquors ... (a) Wholesale ... ... (b) Hotel retail ... .. (c) Railway refreshment rooms. .. .. (d) Dining cars ... ... (e) Steamer retail (f) General ,, (g) Dâk bungalows ..	... ...	... ...
Total III ..	...	..
IV.—Beer brewed in India		
V.—Tari ... ... (a) Fermented ... .. (b) Unfermented . (c) Rent of toddy-trees ...	..	... ...
Total V ...	...	...
VI.—Pachwai ... ... (a) Retail ... . (b) Home-brewing		.. ...
Total VI ...	...	...
VII. Spirits used for Arts, &c.	...	...
VIII.—Ganja ... ... (a) Chur or rora ... . (b) Round .. .. (c) Flat (small twigs) ... (d) ,, (large ,,) ...	... ...	
Total VIII ...		...
IX.—Siddhi, Sabzi, or Bhang... (a) Retail ... ... (b) Druggist's permit ...		
Total IX ...	.	...
X.—Charas		...
XI.—Majum		...
XII.—Opium ... ... (a) Opium manufactured (b) Druggist's permit ... (c) Poppy-heads		Fixed price per seer. Rs. ... ...
Total XII ...	...	...
XIII.—Miscellaneous	...	...
Grand Total ...	...	

* If the rate levied in the district be more than one, the quantity consumed and the net

190 .			190 -190 COMPARED WITH 190 -190 .						Brief general explanation. (Details to be given in separate sheet.)
Revenue.			Consumption.				Revenue.		
License fees.	Duty.	Total.	*Increase.*		*Decrease.*		*Increase.*	*Decrease.*	
13	14	15	16		17		18	19	20
	...	D. F. Rs.	Gross gallons.	L.-P. gallons.	Gross gallons.	L.-P. gallons.	D. F. Rs.	D. F. Rs.	
			...		...				
	...				...				
	...		...		...				
	.		...		...				
	..		...		...				
	.				...				
...	...	...			...		...	...	
	..								
	...		...		..				
	...		...		...				
...	..		...		...				
	...		...						
			...		...				
	...		...		...				
	...		...		..				
...	..								
			M.	s. c.	M.	s. c.			
...		...					...	...	
...		.					..	...	
...		..					...	...	
...		...					.	...	
			...		...				
	Net, deducting cost of opium.								
	...		...	... ...	...				
	...		...	... ...	...	... ..			
						... ...			
			..	... ..	...	... ...			
...	...		...	... ...	...	... ...			
			...	... ...	...	... ...			

amount of duty levied with reference to each rate should be specified in the explanation sheet.

TABLE II.—DEMAND, COLLECTIONS, REMISSIONS, AND NET BALANCES DURING THE YEAR 190

NOTE.—In the case of all fixed-duty articles, the demand and collections will, it is presumed, be identical and the balance *Nil*.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	DEMAND.						COLLECTION.						NET BALANCE.		
		Current.							Advance.						
SPIRIT OR DRUG.	Arrear.	Amount.	Deduct advance collections. Date of collection in previous year.	Deduct advance collections. Amount.	Net.	Total (columns 2 and 6).	Arrear.	Current.	For what period of next year.	Amount.	Total (columns 8, 9, and 11).	*Remissions.*	*Arrear.*	*Current.*	Total.
	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—COUNTRY SPIRITS															
II.—SPIRITS MANUFACTURED IN INDIA IN THE ENGLISH METHOD															
III.—IMPORTED WINES AND SPIRITS ...															
IV.—BEER BREWED IN INDIA															
V.—TARI															
VI.—PACHWAI															
VII.—SPIRITS USED FOR ARTS, &C. ...															
VIII.—GANJA															
IX.—SIDDHI, SABZI OR BHANG															
X.—CHARAS															
XI.—MAJUM															
XII.—OPIUM															
XIII.—MISCELLANEOUS															
TOTAL ...															

I HEREBY certify that the sum of Rs. As. Pie , which has been credited in the accounts of this office on account of Excise Revenue during the year 190 , differs from the total sum entered in column 12 of this table only on account of the inclusion of fractions and exclusion of the cost price of opium at amounting to Rs. As. Pie

NOTE.—The correctness of this certificate will be tested in Calcutta. Very serious responsibility will be incurred if any mistake is made in it.

Memorandum.

Population of the district ... { Muhammadans ... ... * / Hindus and others ... / Total ... * }

Area in square miles ... ...

Number of persons to the square mile ... ...

NOTE.—Here enter the figures corrected up to date.

Of the total net balance—

Rs.	A.	P.	
			Has since been recovered.
			Is doubtful.
			Is irrecoverable.
			Is in train of realization.
			Total.

Collector.

TABLE II.—*Demand, Collections, Remissions and Net Balances during the year 190 -190 .*

NOTE.—In the case of all fixed-duty articles, the demand and collections will, it is presumed, be identical and the balance *Nil*.

1	2	3	4	5	6	7	8	9	10	11	12
SPIRIT OR DRUG.	DEMAND.					COLLECTION.					NET
	Arrear.	Current.			Total (columns 2 and 5.)	Arrear.	Current.	Advance.	Total (columns 7 to 9.)	Remissions.	*Arrear.*
		Amount.	Deduct advance collections.	Net.							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I. Country spirits											
II. Spirit manufactured in India in the English method											
III. Imported wines and spirits											
IV. Beer brewed in India											
V. Tari											
VI. Pachwai											
VII. Spirits used for Arts, &c.											
VIII. Ganja											
IX. Siddhi, sabzi or bhang											
X. Charas											
XI. Majum											

Form No. 42, Appendix A, page 242.
For Table II of this form *substitute* the accompanying revised table :—

22-11-1902.

XII. Opium													
XIII. Cocaine													
XIV. Miscellaneous													
Total ...													

I HEREBY certify that the sum of Rs. As. Pie , which has been credited in the accounts of this office on account of Excise Revenue during the year 190 differs from the total sum entered in column 10 of this table only on account of the inclusion of fractions and exclusion of the cost price of Opium at Rs. 8-8. amounting to Rs. As. Pie .

NOTE.—The correctness of this certificate will be tested in Calcutta. Very serious responsibility will be incurred if any mistake is made in it.

Memorandum.

Population of the district ...	Muhammadans	
	Hindus	
	Others	
	Total ...	
Ditto ...	Distillery area	
	Outstill area	
	Total ...	
Area in square miles		
Number of persons to the square mile		

NOTE.—Here enter the figures corrected up to date.

Of the total net balance.

Rs.	A.	P.	
			Has since been recovered.
			Is doubtful.
			Is irrecoverable.
			Is in train of realization.
			Total.

22-11-1902.

TABLE III.—OPIUM.

☞ If the issues shown in column 4 do not agree with the quantity entered in Table I, heading XII, column 5, explain the cause in separate sheet.

Balance in store at close of last year.	Received this year.	Total to be accounted for.	Issued this year.	Balance.
1	2	3	4	5
M. s. c.	M. s. c.	M. s. c.	M. s. c.	M. s. c.

TABLE IV.—ARRESTS, CONVICTIONS, &c.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
DESCRIPTION OF OFFENDERS.	NUMBER OF PERSONS—							AMOUNT OF—		REWARDS DISTRIBUTED UNDER—								
	Arrested with the assistance of—			Convicted with the assistance of—						Excise laws, with reference to the amount of fines imposed, to—				Special orders to—				
	Officers other than excise.	Excise officers.	Total.	Officers other than excise.	Excise officers.	Total.	Imprisoned.	Fines imposed.	Fines realized.	Officers other than excise.	Excise officers.	Informers and others.	Total.	Officers other than excise.	Excise officers.	Informers and others.	Total.	GRAND TOTAL.
1. (*a*) Licensed vendors punished for breach of conditions of license																		
(*b*) Ditto ditto ditto for other offences																		
2. Excise officers																		
3. Other persons																		
Total ...																		

NOTE.—Explain in separate sheet if the whole amount of fines imposed has not been realized and the amount realized has not been distributed in full. 10-4-1900.

W. H. McG.—Reg. No. 1236J—1,150—30-5-1900.

Yearly return No. XLII.

DIRECTIONS.—(*a*) Except where specially indicated in the Tables, no fractions to be (*b*) Distillery fees are to be separately shown against D. F. in columns 10, 15, and 20 (*c*) It is expected that wherever ... are printed, the place will be universally blank. of November 1876, and joint licenses for the sale of rum and country spirit are to be tions to be submitted in regard to every entry in the columns of which the headings refers. (*f*) The figures in Table I for previous years are to be taken from the Board's rates of license fees or duty vary, enter the highest and the lowest rates. (*h*) When average revenue of the five preceding years, the District Officer should submit his opium for the year under report are to be stated in the separate sheet. (*j*) The is to be excluded from it agreeably to the Board's Circular No. 18 of September 1888.

TABLE I.—COMPARATIVE STATEMENT

	SPIRIT OR DRUG.		NUMBER OF LICENSES ISSUED ANNUALLY.		
			Average of five years, 18 .	In— 189 .	189 .
	1		2	3	4
I.	COUNTRY SPIRITS	(*a*) Distillery shops			
		(*b*) Outstill shops			
		TOTAL I ...			
II.	SPIRIT MANUFACTURED IN INDIA IN THE ENGLISH METHOD	(*a*) Wholesale			
		(*b*) Retail			
		TOTAL II ...			
III.	IMPORTED SPIRITUOUS AND FERMENTED LIQUORS ...	(*a*) Wholesale			
		(*b*) Hotel Retail			
		(*c*) Railway refreshment rooms			
		(*d*) Steamer Retail			
		(*e*) General Retail			
		TOTAL III ...			
IV.	BEER BREWED IN INDIA				
V.	TARI	(*a*) Fermented			
		(*b*) Unfermented			
		(*c*) Rent of toddy-trees ...			
		TOTAL V ...			
VI.	PACHWAI				
VII.	SPIRITS USED FOR ARTS, &C.				
VIII.	GANJA	(*a*) Chur or Rora	...	...	...
		(*b*) Round	...	...	...
		(*c*) Flat (large twigs) ...	...	...	...
		(*d*) Flat (small twigs) ...	...	...	...
		TOTAL VIII ...			
IX.	SIDDHI, SABZI, OR BHANG				
X.	CHARAS				
XI.	MAJUM				
XII.	OPIUM	(*a*) Opium manufactured ...			
		(*b*) Druggist's permit ...			
		(*c*) Poppy-heads			
		TOTAL XII ...			
		GRAND TOTAL ...			

entered. When a fraction exceeds one-half, add another unit, otherwise reject the fraction. of Table I, and nowhere else: they will of course be added up in total I of the same columns. (*d*) The entries in columns 2 to 4 of Table I are to be made agreeably to Board's Circular No. 3 entered as directed in Circular Order No. 6 of January 1874. (*e*) A separate sheet of explana- are in italics: each explanation to be prefaced by the table, column, and heading to which it printed Reports for those years: the cause of any difference must be explained. (*g*) If the there is any *great* difference in the revenue of the years under report, compared with the remarks on the subject briefly. (*i*) The retail selling prices of country spirits, ganja, and revenue derived from temporary licenses is to be shown in the return, though the number

OF CONSUMPTION AND REVENUE.

ANNUAL CONSUMPTION IN THE DISTRICT.			AVERAGE REVENUE OF THE FIVE YEARS, 18 . .		
Average of five years, 18 .	In— 189 .	189 .	License Fees.	Duty.	Total.
5	6	7	8	9	10
Gross Gallons.	Gross Gallons.	Gross Gallons.	Rs.	Rs.	D. F. Rs.
.		..			
... ...	. . ..	. ...		... ...	
. ...	. .. ...	... ...		... .	
...	.	...		..	
...	...	...	...	...	
M. s. c.	M. s. c.	M. s. c.	... ...		... ...
... ...	...	...		... ...	
... .	... .	... ...		NET, deducting cost of opium. ...	
.. ..	... ...	... ...			
... ...	... .	... ...			

IV. Beer brewed in India													
V Târi ... ... (a) Fermented ...				.....			.....			.....		.....	
(b) Unfermented ...				.....			.....			.....		.....	
(c) Rent of toddy-trees				.....			.....			.....		.....	
Total V ...				.....			.....			.....			
VI. Pachwai				.....			.....			.....		.....	
VII. Charas				.....			.....			.....		.....	
VIII. Siddhi, sabzi or bhang													
IX. Majum				.....			.....			.....		.....	
X. Madak				.....			.....			.....		.....	
XI. Chandu				.....			.....			.....		.....	
XII. Spirits used for arts, &c.				.....			.....			.....	.....	.....	
				M.	S.	C.	M.	S.	C.	M.	S.	C.			
XIII. Ganja ... ... (a) Chur or rora ...	.....	.....	.....										.....		.....
(b) Round	.....	.....	.....										.....		.....
(c) Flat	.....	.....	.....										.....		.....
(d) Gurjat	.....	.....	.....										.....		.....
Total XIII ...															
														NET, deducting cost of opium.	
XIV. Opium ... ... (a) Opium manufactured															
(b) Druggists' permit ...														.....	
(c) Poppy-heads ...				.....	...	...	.....	...	...	.....	...	...			
Total XIV ...				.....	...	...	.....	...	...	.....	...	...			
GRAND TOTAL ...				.....	...	...	.....	...	...	.....	...	...			

* Return No. XLII is to be sent to the Commissioner, a duplicate being at the same time sent to the Board.

TABLE I—*concluded.*

SPIRIT OR DRUG.	RATE OF		REVENUE.			RATE OF		REVENUE.		
	License fee, annual.	Duty.	License fees.	Duty.	Total.	License fee, annual.	Duty.*	License fees.	Duty.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	11	12	13	14	15	16	17	18	19	20
		Per gallon, L. P.			D. F.		Per gallon, L. P.			D. F.
I Country spirits ... (a) Fixed duty ... (b) Monthly tax ...		.....		.....			.....		.....	
Total I ...	.....	.....				.....	.....			
II. Spirit manufactured in India in the English method ... (a) Wholesale ... (b) Retail ...										
Total II ...	.....	.....				.....	.....			
III. Imported spirituous and fermented liquors ... ... (a) Wholesale ... (b) Hotel retail ... (c) Railway refreshment rooms. (d) Steamer retail ... (e) General retail ...		....		....			....		....	
Total III ...	.....	.....		.....		.....	.....		.....	
IV. Beer brewed in India										
V. Târi ... ... (a) Fermented ... (b) Unfermented ... (c) Rent of toddy trees.		....		....			....		....	
Total V ...	.....	.....		.....		.....	.....		.....	

Spirit or Drug.	Rate of—	
	License Fee, Annual.	Duty.
	11	12
I. Country Spirits ... ... (a) Distillery shops ... (b) Outstill shops ...	Rs.	Per Gallon, L. P. Rs. ...
Total I ...	...	...
II. Spirit manufactured in India in the English method. (a) Wholesale ... (b) Retail ...		
Total II ..	...	...
III. Imported Spirituous and Fermented Liquors. (a) Wholesale ... (b) Hotel Retail ... (c) Railway refreshment rooms ... (d) Steamer Retail ... (e) General Retail ..		... ...
Total III ...		...
IV. Beer brewed in India		
V. Tari ... ... (a) Fermented ... (b) Unfermented .. (c) Rent of toddy-trees ..		.. ... .
Total V ...		...
VI. Pachwai		...
VII. Spirits used for Arts, &c.	...	...
VIII. Ganja ... ... (a) Chur or Rora ... (b) Round ... (c) Flat (large twigs) ... (d) Flat (small twigs) ...		
Total VIII ...		
IX. Siddhi, Sabzi or Bhang		
X. Charas		
XI. Majum		... ...
XII. Opium ... ... (a) Opium manufactured ... (b) Druggist's permit ... (c) Poppy-heads ...		Fixed price per seer. Rs. ...
Total XII ...	...	...
Miscellaneous ...		
Grand Total ...		

* If the rate levied in the district be more than one, the quantity consumed and the amount

Revenue.			Rate of—		Revenue.		
License Fees.	Duty.	Total.	License Fee, Annual.	Duty.*	License Fees.	Duty.	Total.
13	14	15	16	17	18	19	20
Rs.	Rs.	D. F. Rs.	Rs.	Per Gallon, L. P. Rs.	Rs.	Rs.	D. F. Rs.
	...			...		...	
			...	..			
			...	...			
	..			...		...	
	...			...		...	
	...			...		...	
	...			...		..	
	...			...		..	
	.		..	.		...	
	...					...	
	...			...		.	
			...	...		..	
..	...		...	...	...	..	
...		...	}	{	...		...
...		...			...		...
...		..			...		..
...		...			...		...
			...	..			
	...			...		...	
	...			...		...	
	Net, deducting cost of opium.			Fixed price per seer. Rs.		Net, deducting cost of opium.	
	...					...	
	...					...	
...	...		...	...	...	...	

of duty levied with reference to each rate should be specified in the explanation sheet.

VI.	Pachwai			.....		.....			.....		.....				
VII.	Charas, sabzi or bhang			.....		.....			.....		.....				
VIII.	Siddhi			.....		.....			.....		.....				
IX.	Majum			.....		.....			.....		.....				
X.	Madak			.....					.....		.....				
XI.	Chandu			.....					.....		.....				
XII.	Spirits used for arts, &c.	.....	5 per cent. *ad valorem*. Per seer.	.....				.....	5 per cent. *ad valorem*. Per seer.	.....	.....				
XIII.	Ganja ... ... (*a*) Chur or rora ...		Rs. 1	.....			.....		Rs. 1	.....			.....		
	(*b*) Round		" 7/8-4	.....			.....		" 7/8-4	.....			.....		
	(*c*) Flat		" 2/3	.....			.....		" 2/3	.....			.....		
	(*d*) Gurjat		" 3-8	.....			.....		" 3-8	.....			.....		
	Total XIII ...	.....	.....					.....	.....						
			Fixed price per seer. Rs.		Net, deducting cost of opium.				Fixed price per seer. Rs.		Net, deducting cost of opium.				
XIV.	Opium ... ... (*a*) Opium manufactured														
	(*b*) Druggists' permit										.....				
	(*c*) Poppy-head ...		.....		.....										
	Total XIV ...	.....	.....												
					Mis.						Mis.				
	Grand Total ...	.....	.....						.....						

* If the rate levied in the district be more than one, the quantity consumed and the amount of duty levied with reference to each rate should be specified in the explanation sheet.

TABLE II.—*Demand, Collections, Remissions and Net Balances during the year* 189 .

NOTE.—In the case of all fixed-duty articles, the demand and collections will, it is presumed, be identical, and the balance *Nil*.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
SPIRIT OR DRUG.	DEMAND.						COLLECTION.						NET BALANCE.		
		Current.							Advance.						
	Arrear.	Amount.	Deduct advance collections. Date of collection in previous year.	Deduct advance collections. Amount.	Net.	Total (columns 2 and 6).	Arrear.	Current.	For what period of next year.	Amount.	Total (columns 8, 9, and 11).	*Remissions.*	*Arrear.*	*Current.*	TOTAL.
	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I. Country spirits															
II. Spirit manufactured in India in the English method															
III. Imported wine and spirits															
IV. Beer brewed in India															
V. Târi															
VI. Pachwai															
VII. Charas															
VIII. Siddhi, sabzi or bhang															
IX. Majum															
X. Madak															
XI. Chandu															
XII. Spirits used for arts, &c.															
XIII. Ganja															

TABLE II.—DEMAND, COLLECTIONS, REMISSIONS, AND NET BALANCES DURING THE YEAR 189 .

NOTE.—In the case of all fixed duty articles, the demand and collections will, it is presumed, be identical and the balance *Nil*.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	DEMAND.						COLLECTION.						NET BALANCE.		
		Current.							Advance.						
SPIRIT OR DRUG.	Arrear.	Amount.	Deduct advance collections. Date of collection in previous year.	Deduct advance collections. Amount.	Net.	Total (columns 2 and 6).	Arrear.	Current.	For what period of next year.	Amount.	Total (columns 8, 9, and 11).	*Remissions.*	*Arrear.*	*Current.*	TOTAL.
	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I. COUNTRY SPIRITS															
II. SPIRIT MANUFACTURED IN INDIA IN THE ENGLISH METHOD															
III. IMPORTED WINES AND SPIRITS ...															
IV. BEER BREWED IN INDIA															
V. TARI															
VI. PACHWAI															
VII. SPIRITS USED FOR ARTS, &C. ...															
VIII. GANJA															
IX. SIDDHI, SABZI OR BHANG															
X. CHARAS															
XI. MAJUM															
XII. OPIUM															
XIII. DRUGGIST'S PERMIT															
XIV. POPPY-HEADS															
XV. MISCELLANEOUS															
TOTAL ...															

I hereby certify that the sum of Rs. As. Pie which has been credited in the accounts of this office on account of Excise Revenue during the year 189 differs from the total sum entered in column 12 of this table only on account of the inclusion of fractions and exclusion of the cost price of opium at amounting to Rs. As. Pie

NOTE.—The correctness of this certificate will be tested in Calcutta. Very serious responsibility will be incurred if any mistake is made in it.

Memorandum.

Population of the district ... { Muhammadans ... ... * / Hindus and others ... / Total ... / * }

Area in square miles ... ...

Number of persons to the square mile ... ...

NOTE.—Here enter the figures corrected up to date.

Of the total net balance—

Rs.	A.	P.	
			Has since been recovered.
			Is doubtful.
			Is irrecoverable.
			Is in train of realization.
			Total.

Collector.

TABLE III.—INCREASES and DECREASES shown in Table I (189 , as compared with 189).

ARTICLE.	QUANTITY CONSUMED.		REVENUE.		Brief general explanation. Details to be given in separate sheet.
	Increase.	*Decrease.*	*Increase.*	*Decrease.*	
1	2	3	4	5	6
			Rs.	Rs.	
I. COUNTRY SPIRITS					
II. SPIRITS (ENG. IN INDIA) ...					
III. IMPORTED WINES, &c. ...	...	...			
IV. BEER BREWED IN INDIA ...					
V. TARI	...	...			
VI. PACHWAI	...	...			
VII. SPIRITS USED FOR ARTS, &C.					
VIII. GANJA (ALL SORTS)					
IX. SIDDHI, &C.					
X. CHARAS	...	...			
XI. MAJUM	...	...			
XII. OPIUM					
XIII. DRUGGIST'S PERMIT ...					
XIV. POPPY-HEADS					
XV. MISCELLANEOUS	...	.			
TOTAL ...					

TABLE IV.—OPIUM.

☞ If the issues shown in column 4 do not agree with the quantity entered in Table I, heading XII, column 7, explain the cause in separate sheet.

Balance in store at close of last year.	Received this year.	Total to be accounted for.	Issued this year.	Balance.
1	2	3	4	5
M. S. C.	M. S. C.	M. S. C.	M. S. C.	M. S. C.

XIV. Opium															
XV. Druggists' permit															
XVI. Poppy-head															
XVII. Miscellaneous															
Total ...															

I HEREBY certify that the sum of Rs. As. Pie which has been credited in the accounts of this Office on account of Excise Revenue during the year 189 differs from the total sum entered in column 12 of this table only on account of the inclusion of fractions and exclusive of the cost price of opium at Rs. 7-4 per seer, amounting to Rs. As. Pie .

NOTE.—The correctness of this certificate will be tested in Calcutta. Very serious responsibility will be incurred if any mistake is made in it.

Memorandum.

Population of the district ... { Mahomedans ... ... / Hindus and others ... ... }

Total ...

Area in square miles ... ...

Number of persons to the square mile ... ...

Of the total net balance.

Rs.	A.	P.	
			Has since been recovered.
			Is doubtful.
			Is irrecoverable.
			Is in train of liquidation.
			Total.

* NOTE.—Here enter the figures corrected up to date.

Collector.

R

TABLE III.—*Increases and Decreases shown in Table I* (189 , *as compared with* 189 .)

ARTICLE. 1	QUANTITY CONSUMED.		REVENUE.		Brief general explanation. Details to be given in separate sheet. 6
	Increase. 2	Decrease. 3	Increase. 4	Decrease. 5	
			Rs.	Rs.	
I. Country spirits					
II. Spirits (Eng. in India)					
III. Imported wines, &c.					
IV. Beer brewed in India					
V. Tári					
VI. Pachwai					
VII. Charas					
VIII. Siddhi, &c.					
IX. Majum					
X. Madak					
XI. Chandu					
XII. Spirits used for arts, &c.					
XIII. Ganja (all sorts)					
XIV. Opium					
XV. Druggists' permit					
XVI. Poppy-head					
XVII. Miscellaneous					
Total					

TABLE IV.—*Opium.*

If the issues shown in column 4 do not agree with the quantity entered in Table I, heading XIII, column 7, explain the cause in separate sheet.

Balance in store at close of last year. 1	Received this year. 2	Total to be accounted for. 3	Issued this year. 4	Balance. 5
M. s. c.	M. s. c.	M. s. c.	M. s. c.	M. s. c.

TABLE V.—ARRESTS, CONVICTIONS, &c.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
	NUMBER OF PERSONS—									AMOUNT OF—						REWARDS DISTRIBUTED UNDER—								
	Arrested with the assistance of—			Convicted with the assistance of—			Imprisoned with the assistance of—			Fines imposed in cases instituted by—			Fines realized in cases instituted by—			Excise laws with reference to the amount of fines imposed to—				Under special orders to—				
DESCRIPTION OF OFFENDERS.	Police officers.	Excise officers.	Total.	Police officers.	Excise officers.	Total.	Police officers.	Excise officers.	Total.	Police officers against.	Excise officers against.	Total.	Police officers against.	Excise officers against.	Total.	Police officers.	Excise officers.	Informers and others.	Total.	Police officers.	Excise officers.	Informers and others.	Total.	GRAND TOTAL OF COLUMNS 20 AND 24.
1. (*a*) Licensed vendors punished for breach of conditions of license																								
(*b*) Ditto ditto ditto for other offences																								
2. Excise officers																								
3. Other persons																								
Total ...																								

NOTE.—Explain in separate sheet if the whole amount of fines imposed has not been realized, and the amount realized has not been distributed in full.

W. H. McG.—Reg. No. 6983J—56—8 3-99. 3-2-99.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
	Number of Persons—									Amount of—						Rewards distributed under—						
	Arrested with the assistance of—			Convicted with the assistance of—			Imprisoned with the assistance of—			Fines imposed in cases instituted by—			Fines realized in cases instituted by—			Excise laws with reference to the amount of fines imposed to—				Under special orders to—				
Description of Offenders.	Police officers.	Excise officers.	Total.	Police officers.	Excise officers.	Total.	Police officers.	Excise officers.	Total.	Police officers against.	Excise officers against.	Total.	Police officers against.	Excise officers against.	Total.	Police officers.	Excise officers.	Informers and others.	Total.	Police officers.	Excise officers.	Informers and others.	Total.	Grand total of columns 19 and 22.
1. Licensed vendors punished for breach of conditions of license.																								
2. Excise officers, such as Deputy Inspectors, Sub-Inspectors, Darogas, Muharrirs, Peons, &c.																								
3. Other persons																								
Total ...																								

Note.—Explain in separate sheet if the whole amount of fines imposed has not been realized, and the amount realized has not been distributed in full.

20-4-92.

TABLE V.—Arrests, Convictions, &c.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
	Number of Persons									Amount of									Amount disbursed as rewards under special orders.		
	Arrested with the assistance of			Convicted.			Imprisoned.			Fines imposed.			Fines realised.			Fines, &c., distributed.					
Description of offenders.	Police officer.	Excise officer.	Total.	Police officer.	Excise officer.	Total.	Police officer.	Excise officer.	Total.	Police officer.	Excise officer.	Total.	Police officer.	Excise officer.	Total.	Police officer.	Excise officer.	Total.	Police officer.	Excise officer.	Total.
1. Licensed vendors punished for breach of conditions of license.																					
2. Excise officers, such as Inspectors, Sub-Inspectors, Darogahs, mohurrirs, peons, &c.																					
3. Other persons ...																					
Total ...																					

Note.—Explain in separate sheet if the whole amount of fines imposed has not been realised, and the amount realised has not been distributed in full.

R 2

FORM No. 43—(old No. 16).

[See Section XIII, Clauses 29 & 30.]

Form of Pass from a Public Distillery.

Name of distillery.
Registered number of pass.
Name of person to whom issued.
Date of issue.
Quantity, description, and strength of spirits covered by the pass.
Amount of duty levied.
Number and locality of shop to which the spirits are passed, with name of proprietor.
Date of return of pass.

(Signed) A. B.,

Officer in charge of Distillery.

Note.—This part will not be torn out, but will remain in the book as a check.

Registered No.
District.
Distillery.
Name of person to whom given.
Date of issue.
Quantity, description, and strength of spirits covered by pass.
Pass the spirits above-described for transport to shop No. , belonging to , at , the full amount of duty, amounting to Rs. , having been paid at the rate of Rs. per imperial gallon, London-proof. This pass is current till o'clock on the day of of when it should be returned to the Darogah.

(Signed) A. B.,

Officer in charge of Distillery.

Note.—This part to be torn out of the book, and given to the person clearing the spirits.

COUNTERFOIL.

Page 246, Excise Manual, Appendix A. Form No. 43 (old No. 16).
[See Section XIII, clauses 29 and 30.]

FORM OF PASS FROM A PUBLIC DISTILLERY.

Name of distillery

Registered number of pass

Name of person to whom issued

Date of issue

Quantity, description, and strength of spirits covered by the pass

Amount of duty levied

Number and locality of shop to which the spirits are passed, with name of proprietor

Date of return of pass

Deputy Collr. or Supdt. of the Distillery.

NOTE.—This part will not be torn out, but will remain in the book as a check.

COPY.

FORM OF PASS FROM A PUBLIC DISTILLERY.

Registered No.

District Distillery

Name of person to whom given

Date of issue

Quantity, description, and strength of spirits covered by pass

PASS the spirits above described for transport to shop No. , belonging to , at the full amount of duty, amounting to Rs. , having been paid at the rate of Rs. per Imperial gallon, London-proof. This pass is current till o'clock on the day of of when it should be returned to the officer granting it.

Deputy Collr. or Supdt. of the Distillery.

NOTE.—This part to be torn out of the book and sent to the Collector's office by the officer granting the pass, when he is not the Excise Deputy Collector at the head-quarters of the district.

PASS.

FORM OF PASS FROM A PUBLIC DISTILLERY.

Registered No.

District Distillery

Name of person to whom given

Date of issue

Quantity, description, and strength of spirits covered by pass

PASS the spirits above described for transport to shop No. , belonging to , at the full amount of duty, amounting to Rs. , having been paid at the rate of Rs. per Imperial gallon, London-proof. This pass is current till o'clock on the day of of when it should be returned to the officer granting it.

Deputy Collr. or Supdt. of the Distillery.

NOTE.—This part to be torn out of the book and given to the person clearing the spirits.

9-4-92.

FORM No. 44

[SEE SECTION XIII,

Daily Account of Country Spirits manufactured, blended, cleared,
Distiller in the Public Central

Name of distiller ... ...
Number of stills which he is authorised

Date.	Number of stills worked.	Number of distillations.	RECEIPTS.								ISSUES.			
			Balance of yesterday, as shown in columns 24 and 25 of yesterday's statement.		Quantity distilled this day.		Quantity blended this day.		Total to be accounted for.		For sale.			
			Gallons.	Strength.	Gallons.	Strength.	Gallons.	Strength.	Gallons (total of columns 4, 6 and 8).	Strength.	Gallons.	Strength.	Rate of duty.	Amount of duty levied.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
													Rs. A.	Rs. A.
April 1 ...	2	6	25	18°	25	18°	8	17°	50	18°	20	17°	4 2	82 8
			5	12°	4	21°	...	...	5	12°	14	18°	4 2	57 12
			11	20°	...	...	...	...	11	20°	...	...	...	...
			3	23°	...	...	...	...	3	23°	...	...	...	...
			41	17°	...	...	...	...	49	17°	...	...	...	...
			...	...	...	...	...	...	4	21°	...	...	...	...
Total ...	...	...	85	...	29	...	8	...	122	...	34	...	...	140 4

Note.—(1) A separate page will be given to each distiller. (2) The distillery officer will should at once mark the casks or *kulsees* containing it with date of manufacture, and close the cask should have a separate ticket, in which the receipts and issues should be entered from a note should be made in the column of Remarks.

(old No. 17).

CLAUSE 44.]

and kept in store, and of Duty levied on Spirits manufactured by each Distillery at

... ... A.B.
to work ... ... Two.

For blending.		For redistillation.		Wastage and Leakage as explained in Column of Remarks.		Total accounted for.		Balance in Store.		Number of casks in which the spirit is stored.	Remarks.
Gallons.	Strength.	Gallons.	Strength.	Gallons.	Strength.	Gallons.	Strength.	Gallons.	Strength.		
16	17	18	19	20	21	22	23	24	25	26	27
3	12°	3	23°	1	20°	3	12°	36	18°	...	
5	20°	...	...	...	...	6	20°	2	12°	...	
...	...	...	...	...	...	3	23°	5	20°	...	
...	...	...	...	...	...	20	17°	29	17°	...	
...	...	...	...	...	...	14	18°	4	21°	...	
...	...	...	...	...	...	...	...	...	...	...	
8	...	3	..	...	...	46	...	76	...	...	

every evening test the spirit manufactured and blended during the day, after it has cooled, and mouth, until the spirit is required for issue or for putting in liquor of the same strength. Each day to day. (3) The quantity obtained by redistillation should be shown in column 6, but

FORM No. 44—(old No. 17).

[See Section XIII, Clause 44.]

Daily Account of Country Spirits Manufactured, Cleared, and Kept in Store, and of Duty levied on Spirits Manufactured by each Distiller in the Public Central Distillery of

Name of distiller ... ... A. B.
Number of stills which he is authorized to work ... Two.

Date.	Number of stills worked.	Balance of yesterday as shown in Columns 21 and 22 of yesterday's statement.		Quantity distilled this day.				Total quantity to be accounted for.		Quantity passed out this day.				Wastage and Leakage as explained in column of Remarks.		Quantity of liquor taken out for redistillation.	Duty chargeable thereon.	Total accounted for.		Actual quantity remaining in store.		Remarks.
		Gross gallons.	Duty leviable.	Gross gallons.	Strength.	Rate of duty per gallon.	Duty leviable.	Gross gallons (total of columns 3 and 5).	Duty leviable (total of columns 4 and 8).	Gross gallons.	Strength.	Rate of duty per gallon.	Duty levied.	Gross gallons.	Duty.			Gross gallons (total of columns 11, 15 and 17).	Duty (total of columns 14, 16 and 18).	Gross gallons (difference between columns 9 and 19).	Duty (difference between columns 10 and 20).	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17*	18*	19	20	21	22	23
		Gals.	Rs. A. P.	Gals.			Rs. A. P.	Gals.	Rs. A. P.	Gals.			Rs. A. P.	Gals.	Rs. A. P.			Gals.	Rs. A. P.	Gals.	Rs. A. P.	
Apl. 1	Two	50	112 8 0	10 12 8	25 U.L.P. 30 U.L.P. 20 U.L.P.	... ...	22 8 0 25 3 0 19 3 4	80	179 6 4	8 6 26	....	... .	19 3 4 12 9 6 58 8 0	...	.....	...	...	40	90 4 10	40	89 1 6	
	Total	50	112 8 0	30	.....	...	66 14 4	80	179 6 4	40	.....	...	90 4 10	...	.....	...	...	40	90 4 10	40	89 1 6	
,, 2	One	40	89 1 6	10	All25U.L.P.	...	22 8 0	50	111 9 6	4 10	....	... ...	8 6 4 22 2 9	2 ...	2 3 2 0 5 3	... ...	... ...	16	33 1 6	34	78 8 0	
	Total	40	89 1 6	10	.....	...	22 8 0	50	111 9 6	14	.....	...	30 9 1	2	2 8 5	...	...	16	33 1 6	34	78 8 0	
,, 3		34	78 8 0	...	.....	...	.....	...	.....	...	.....	...	.....	...	.....	...	...	...	.....	...	.....	

* B. C. O., 10 of August 1890.

Note.—A separate page will be given to each distiller. It will be observed that in order to enable the officer in charge of the distillery to keep up this form, it will be necessary that the stock which is manufactured each day should be kept distinct from that manufactured on other days. The officer will every evening test the spirit manufactured during the day after it has cooled, and should at once mark the casks or *kulsees* containing it with the date of manufacture, and close the mouth, until the spirit is required for issue.

It is to be understood that a distiller who manufactures spirits of different strength *in one day* may mix them together or not, as he chooses, *before* they are tested by the officer in charge of the distillery, but not after they have been tested and registered.

FORM No. 45—(old No. 18).

[See Section XIII, Clause 44.]

Daily Abstract of Total Quantity of Country Spirits Manufactured, Cleared, and Remaining in Store, and of Duty paid, in the Public Distillery at DATE

Number of stills worked.	Names of Distillers.	Balance of yesterday, as shown in columns 19 and 20 of yesterday's statement.		Quantity distilled this day.			Total quantity to be accounted for.		Quantity passed out this day.			Wastage and leakage as explained in the column of Remarks.		Quantity of liquor taken out for redistillation.	Duty chargeable thereon.	Total accounted for.		Quantity remaining in store.		Remarks.
		Gross gallons.	Duty leviable when the spirits pass out.	Gross gallons.	Strength.	Duty leviable when the spirits pass out.	Gross gallons.	Duty leviable when the spirits pass out.	Gross gallons.	Strength.	Duty levied.	Gross gallons.	Duty.			Gross gallons (total of columns 10, 13 and 15).	Duty (total of columns 12, 14 and 16).	Gross gallons (difference between columns 8 and 17).	Duty leviable when the spirits pass out, being difference between columns 9 and 18.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15*	16*	17	18	19	20	21
	A. B. C. D. E. F.																			
	Total ...																			

* B. C. O., 10 of August 1890.

Note.—This statement from column 3 to the end is the same as the statement prescribed by Form 44—(old No. 17). It will be compiled by extracting from the Register (Form 44) the entries which have been made for the day in each distiller's account. As he will have all the details in Form 44—(old No. 17), the Darogah need keep no copy of Form 45—(old No. 18) in his office; only a memorandum showing the total line of each day should be kept.

(Signed) A. B.,

Officer in charge of the Distillery.

FORM No. 45 (old No. 18).

[See Section XIII, Clause 44.]

Daily Abstract of total quantity of Country Spirits manufactured, blended, cleared, and remaining in store, and of Duty paid in the Public Central Distillery at , date

Date.	Names of distillers.	Number of stills worked.	Number of distillations.	Receipts.				Issues.						Wastage and Leakage as explained in the Column of Remarks.	Total accounted for.	Balance in Store.	Remarks.
				Balance of yesterday, as shown in column 17 of yesterday's statement.	Quantity distilled this day, including redistillation.	Quantity blended.	Total to be accounted for (total of columns 5 to 7).	For sale.				For blending.	For redistillation.				
				Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Strength.	Rate of duty.	Amount of duty levied.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18

Note.—This statement, from columns 3 to the end, is similar to the statement prescribed by Form 44 (old No. 17). It will be compiled by extracting from the Register 44 the entries which have been made for the day in each distiller's account.

Officer in charge of Distillery.

16-11-91.

E. D'S.—Reg. No. 2461—86—14-4-92.

FORM No. 46—(old No. 19).

[See Section XIII, Clause 44.]

Daily Account of Country Spirits passed out to each Depôt or Licensed Retail Shop, with amount of Duty paid.*

Registered number of shop
Name of proprietor
Locality

Date.	Gross number of gallons cleared.	Strength or class of spirit.	Duty paid.	From what distiller purchased.	Remarks.
1	2	3	4	5	6

* B. C. O. 16 of August 1890.
Note.—A separate page for each shop.

FORM No. 47—(old No. 20).

[See Section XIII, Clause 44.]

Register of Retail Shops ordinarily drawing their Supplies from the Public Distillery at , with Amount of Fees paid by them.

Registered number of license.	Name of vendor.	Locality of shop.	Amount of monthly fee.	Amount paid for April, with date of payment.	Amount paid for May, with date of payment.	Amount paid for June, with date of payment.	Amount paid for July, with date of payment.	Amount paid for August, with date of payment.	Amount paid for September, with date of payment.	Amount paid for October, with date of payment.	Amount paid for November, with date of payment.	Amount paid for December, with date of payment	Amount paid for January, with date of payment.	Amount paid for February, with date of payment.	Amount paid for March, with date of payment.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17

N.B.- This Register is not to be kept in distilleries where the officers in charge do not issue passes. In sub-divisions where there are spirit depôts the Register should be kept by officers in charge whose duty it is to grant passes.—B. C. O., 8 of August 1890.

FORM No. 48—(old No. 21).

[See Section XIII, Clauses 44 and 49.]

Daily Accounts of Receipts and Disbursements in the Public Distillery at *in the district of*

Receipts.					Disbursements.				Remarks.
Date.	Serial number of item	Name of person from whom payment is received.	Account on which paid.	Amount.	Serial number of item.	Name of person to whom payment is made.	Account on which paid.	Amount.	
1	2	3	4	5	6	7	8	9	10
				Rs. A. P.				Rs. A. P.	

FORM No. 49.

[See Section XIII, Clause 44.]

Diary of the Officer in charge of the Distillery at* *in the district of*

Date.	Serial number of the still used.	Number of the fermenting vats used in distillation.	Liquid capacity of the vats.	Quantity of materials used.	Date of loading the vats.	Date of distillation.	Temperature of air and water.	Time of loading the still.	Time when distillation commences, *i.e.*, when spirit begins to collect in the receiver.	Time when distillation is finished.	Quantity of liquor distilled.	Strength of liquor.	Rate of duty.	Duty on the total outturn.	Rate of duty per maund of materials used.	Remarks.
1		3	4	5	6	7	8	9	10	11	12	13	14	15	16	17

* B. C. O., 4 of January 1889.

N.B.—The particulars of every distillation should be entered separately in the form, the serial number of each fermenting vessel to be entered in column 3 and the strength of the liquor in column 13 without the temperature or hydrometer readings.—B. C. O., 9 of June 1889.

Form No. 49.

[SECTION XIII, CLAUSE 44.]

Diary of the Officer in charge of the Distillery at *in the District of*

DATE.	Serial number of the still used.	Numbers of fermenting vessels.	Date of loading the fermenting vessels.	MATERIALS.			Actual quantity of wash put into the still in gallons.	ATTENUATION.			Time of loading the still.	Temperature of air and water.	Time when distillation commences, *i.e.*, when spirit began to collect in the receiver.	Time when distillation is finished.	Quantity of spirit distilled.	Strength of spirit.	Outturn reduced to gallons, London-proof.	Expected percentage of outturn in gallons, London-proof, according to attenuation shown in column 11.	Actual percentage of outturn.	Outturn in gallon, London-proof, per maund.	REMARKS.
				Nature of materials used.	Quantity.	Cost price of quantity shown in column 6.		Maximum density.	Minimum density.	Attenuation.											
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22

N.B.—The particulars of every distillation should be entered separately in the order in which the stills are loaded, the serial number of each fermenting vessel to be entered in column 3, and the strength of the spirit in column 17 without the temperature or hydrometer readings.

10-4-92.

FORM No. 50—(old No. 22),

[See Section XIII, Clause 49.]

Comparative Statement of Country Spirits cleared from the *Distillery during the month of*

189 , *with the average quantity cleared in each of the three preceding months.*

11.3.94.

No. of shop.	Locality of shop.	Name of vendor.	~~Average per month in the three preceding months.~~ Quantity cleared in the corresponding month of the previous year		Quantity taken in the month under report.		Increase.		Decrease.		Remarks.
			Number of gross gallons.	Duty paid.	Number of gross gallons,	Duty paid.	Gallons.	Duty,	Gallons.	Duty.	
1	2	3	4	5	6	7	8	9	10	11	12

FORM No. 51—(old No. 23).

[See Section XIII, Clause 49.]

List of Stills in the Public Distillery at *during the month of* 189 ,

and Statement of Distillery Fees levied.

Number of still.	Name of distiller.	Amount of distillery fee.	Date of payment.	Remarks.
1	2	3	4	5

FORM No. 52—(old No. 24).

[See Section XIII, Clause 49.]

Statement of Demands, Collections, and Balances at the Public Distillery at *for the month of* 189 .

DETAILS OF DEMAND.

Balance due at close of previous month (as per last month's statement).				Demand of the Present Month.				Total Demand.			
On account of duty.	On account of license fees of retail shops.	On account of distillery fees.	Total.	Duty at different rates according to strength on gross gallons of spirit, being the quantity cleared in the month.	Monthly license fees from—retail shops	Distillery fees from—stills at—per still.	Total.	Duty (total of columns 1 and 5).	License fees (total of columns 2 and 6).	Distillery fees (total of columns 3 and 7).	Grand total (totals of columns 9, 10, and 11).
1	2	3	4	5	6	7	8	9	10	11	12
					Deduct collected during the month ...						
					Balance remaining uncollected ...						

Note.—With proper management there should never be any balance outstanding at the close of the month. Full explanation should be given of any items which remain unrealized.

FORM No. 53.

[See Section XIII, Clause 52.]

Report on Inspection of the Central Distillery at *by*
on the

1. Is the distillery surrounded by a wall with only one entrance?
2. Is it properly secured against the issue of spirits except by the proper entrance?
3. In what manner is the entrance guarded?
4. Does the distillery officer daily record a written order showing the turns of duty of each guarding peon?
5. Is the land the property of Government? If so, how and when was it acquired? If not, is any ground-rent paid? What is the amount, and under what form of agreement is it paid?
6. Briefly describe the wall and buildings. When were they constructed and at what cost?
7. What repairs, alterations or additions have since been made? When? At what cost?
8. Is anything further now required?
9. Describe the water-supply? Is there a continuous stream of water on each stillhead?
10. Briefly describe quarters provided for distillery officers, clerks, and guards.
11. Are the premises properly drained? Describe the system.
12. Is spent-wash or other rubbish thrown into the drains?
13. Describe the latrines and conservancy arrangements?
14. How many stills have been set up, and how many are generally worked? For how many more is there room in the stillshed?
15. Is each, with its capacity and number and date of license, entered in Register 37 (old No. 15A)?
16. Does Register 37 (old No. 15A) correspond with Register 51 (old No. 23), if fees are paid at the distillery?
17. State number and capacity of jars in the fermenting shed generally in use. For how many more is there room?
18. Is Register 38 (old No. 15C) punctually kept?
19. Is the fermenting shed kept locked? Does the distillery officer see that no wort is taken to the stills which is not properly fermented or which has turned sour?
20. *Is each fermenting jar marked with the date on which each kind of material was put into it?
21. What are the materials of the wort?
22. Does the density of material exceed one seer of material to six quarts of wash?
23. Do the abkars object to this proportion?
24. Is any water placed in the receiver at the time of distillation?
25. Is any colouring or scenting matter used? If so, in what manner?
26. Are the particulars of each distillation intelligently entered in the diary prescribed by the Board's order of January 1889?
27. State facts ascertained from it as to outturn of spirits of different strengths, and revenue per maund of material. State the time required for the fermentation of different materials at different seasons.
28. Is there any redistillation? Is Register 39 (old No. 15D) punctually kept?
29. What hydrometer is used? Is it in good order? Is each distillation tested?
30. Is blending allowed before or after storing?
31. Is a stock account of its contents affixed to each cask or vessel?

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* N.B.—(*The state of the wort said to be ready for distillation should be examined.*)

"53A. (*a*) How many Chubb's locks are used in the distillery? (*b*) By whom are the keys kept? (*c*) Where are the duplicate Chubb's keys?" 10-8-99.

"53B. (*a*) Are the Chubb's locks in good condition? (*b*) Are the instructions contained in the Board's Circular Order No. 8 of September 1898 regarding their use followed?" 10-8-99.

32. Is Register 44 (old No. 17) regularly kept ?
33. How are spirits used for redistillation shown ?
34. At what strengths are spirits usually issued ?
35. Is form 45 (old No. 18) sent daily to the Deputy Collector ? Is the file of office copies complete in form of a register ?
36. Is the file of returns in form 50 (old No. 22) complete in form of a book ?
37. Is the file of returns in form 52 (old No. 24) complete and kept in form of a book ?
38. Is any rent charged on still and apparatus of a distiller permanently ceasing to manufacture if not removed within five days after closure ?
39. Is Register 47 (old No. 20) punctually kept ? What intimation does the officer in charge of the distillery receive of payment of license fees ?
40. Is liquor ever issued to a retail vendor who has not paid his license fees ?
41. By whom are duty and distillery fees received ?
42. By whom are passes granted ?
43. By whom is penalty under section 59 of Act VII (B.C.) of 1878 levied when a pass is not returned in due time ?
44. Does the Deputy Collector total each licensed vendor's account in Register 46 (old No. 19) monthly and see whether there is any suspicion of his dealing in smuggled liquor ?
45. Is this done in the office or in the distillery ?
46. Does Register 46 (old No. 19) show the issues to each depôt.
47. Describe the system of issue to and from depôts, and state the cost of liquor to retail vendors.
48. Register 48 (old No. 21).—In what form is the cash book kept ?
49. Is Register 132 (Register of challans) punctually kept ? Are counterfoils of challans kept in form of a book ?
50. Are all receipts on account of pay of establishment and contingencies entered ?
51. Is form 51 (old No. 23) submitted monthly to the Deputy Collector ? Is the file of office copies complete ?
52. Is the distillery fee levied on the quantity distilled or on the quantity issued.
53. How is the fee levied on redistillation ?
54. [*If the distillery is at the head-quarters of the district.*] Has the Collector visited the distillery monthly and the Deputy Collector weekly ?
55. Has the Deputy Collector signed all the books weekly ?
56. Does he enter all orders in the Inspection Register ?
57. [*If the distillery is at the head-quarters of a subdivision.*] Has the Excise Deputy Collector visited the distillery once a month ?
58. Has the officer in charge of the subdivision visited it and signed all the books once a week ?
59. Are all the officers of the distillery constantly present ?
60. State how each is working.
61. Are the jemadars and peons men of good character, who have never been imprisoned or dismissed from any other department of Government service ?
62. Are they physically fit for their work ?

[*If the ganja golahs are in the distillery premises.*]

63. Are the following registers punctually kept for each golah ? By whom are entries made ? :—

Registers 109 (old No. 37), 114 (old No. 40), 115 (old No. 41), and 117 (old No. 43).

[*If the distillery officer grants passes for liquor.*]

64. Is Register 41 (52 " Board's Rules, 1888 ") (Register of passes) punctually kept ? Has every pass when returned been pasted to its counterfoil ?
65. Register 122 (53 " Board's Rules, 1888").—Charas.
66. Register 69 (54 " Board's Rules, 1888").—Siddhi.
67. Register 85 (56 " Board's Rules, 1888").—Ganja.

} Similar questions to those in 64.

FORM No. 54.

[See Section XXIII, Clause 8.]

Return No. LIV—("*Boards Rules* 1888.") *showing the work done by the Excise Inspecting and Detective officers of the district of* _____ *during the month of* _____ 189 .

1	2	3	4	5	6	7	8	9	10	11	12	13	14
Number.	Names of Officers.	Official designation.	Number of outstills and distillery shops inspected.	Number of other* shops inspected.	Total number of inspections made.	Number of villages visited.	Number of days out on tour.	Number of cases detected against persons other than vendors.	Number of cases detected in which licensed vendors were the offenders.	Number of settlements made.	Remarks by Excise Deputy Collector.	Orders by Collector.	Remarks.

* Other than country-spirit shops.

In columns 4 and 5 the number of different shops inspected is to be noted.

In column 6 the total number of inspections made is to be entered, *i.e.*, if a shop is visited five times, it is to be counted in this column as five inspections; whereas in columns 4 and 5 it is to be shown as one shop visited.

In column 11 the number of settlements effected by the exertion of the subordinate officers is to be shown.

Revised Form of Monthly Return No. LIV, showing the work done by the Excise Inspecting Officers of the district of during the month of 189 .

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
No.	Name of officer.	Official designation.	Number of miles travelled by road and rail.	Number of outstills and distillery shops inspected.	Number of other shops inspected.*	Total number of inspections made.	Number of special enquiries made.	Number of villages visited.	Number of days out on tour.	Number of cases detected against persons other than vendors.	Number of cases detected in which licensed vendors were offenders.	Number of settlements made, if any.	Remarks by Excise Deputy Collector.	Orders by Collector.	REMARKS.

N.B.—In columns 5 and 6 the number of different shops inspected is to be noted. When the same shop is visited more than once, the fact should be noted in the column of remarks.

In column 7 the total number of inspections made is to be entered, *i.e.*, if a shop is visited five times, it is to be counted in this column as five inspections, whereas in columns 5 and 6 it is to be shown as one.

In column 13 the number of settlements effected by the exertion of the subordinate officers is to be shown.

*Other than country spirit shops.

5-7-94.

FORM No. 55.

[See Section XIV, Clause 2.]

License to store liquor in the depôt

Note.—*Counterfoil to be signed by the licensee and filed in the Collector's office.*

District } *No.* *in Register No. 7, (No. 49, "Board's Rules, 1888.")*

Name of person licensed

Be it known that

resident of

is hereby authorized by the undersigned, Collector of / Excise Superintendent of Calcutta, to store liquor from the date of this license to 31st March 189

in the depôt at *subject to the following conditions :—*

I.—That he store no liquor in the depôt except as supplied from the central distillery at

II.—That he convey the liquor from the distillery to the depôt on his own responsibility; that he pay all the expenses of conveyance, and that he store the same in water-tight wooden casks of such sizes and capacities as may be approved by the Collector.

III.—That he remove no liquor from the distillery unless it is protected by a pass granted by the officer in charge of the distillery and unless each cask is securely fastened and sealed with the seal of the officer in charge of the distillery.

IV.—That he do not sell or in any way dispose of any liquor in transit or break the seals impressed by the distillery officer

V.—That he be liable to pay duty on account of any difference in excess of the fixed allowance of per cent. for wastage and leakage between the quantity in the pass and the quantity received and measured in the depôt, as well as for any difference in the strength of the liquor conveyed and stored.

VI.—That he sell no liquor except to persons duly licensed to sell by retail.

VII.—That he produce his license for inspection on demand of any excise officer above the rank of a peon or of any police officer above the rank of constable.

VIII.—That he adhere to all the provisions of the excise laws and of the rules which have been or may from time to time be laid down by the Board of Revenue with regard to distilleries and depôts.

IX.—The infringement of any of the above conditions will subject him to the forfeiture of his license and to the penalties prescribed by law for any specific offence which he may commit.

Collectorate of

The 189 }

Collector.

FORM No. 56.

[See Section XIV, Clause 17.]

Distillery or Depôt.

Register of Personal Ledger on account of _____

Date.	Balance at credit of vendor.	Number of Treasury challan.	Date of issue of liquor.	Quantity of liquor issued.	Amount of duty debits.	Balance at the credit of the vendor, after each transaction.	Initial of the Treasury Officer and the depôt clerk.	REMARKS.
1	2	3	4	5	6	7	8	9

N.B.—A separate account should be opened in the case of each vendor making deposits on account of duty in the sub-treasury.

FORM No. 57—(old No. 25.)

[Section XVI, Clause 3.]

License for the Manufacture and Sale by Retail of Country Spirits in a Shop on the Outstill System.

District—
No. in Register No. 7 (No. 49, "Board's Rules, 1888.")
Name—
Locality of shop—
Amount of monthly tax—

NOTE.—Counterfoil of this to be signed by the licensee and filed in the Collector's (or Deputy Commissioner's) Office.

Be it known to all concerned that , resident of , is hereby authorized by the undersigned Collector (or Deputy Commissioner) of to work a still at , in , for the manufacture of spirits according to the native process, and also to open a shop at the same place, or at such other place as may be sanctioned by the Collector (or Deputy Commissioner), for the sale of the spirits which he may manufacture, from the date of this license to the 31st March 189 .

It is required of the holder of this license, as a condition of this license remaining in force, that he duly and faithfully perform and abide by the following conditions :—

I.—That he pay to Government in advance direct into the treasury, or through the post-office, or by such method as the Board of Revenue may order, a monthly tax of Rs. in the following instalments :—

Two months' fees at the time of engaging to take this license ;
one month's fee on the ; and

" Section XIII, clause 28A, and." 8-5-93.

' and strength.' 8-5-93.

" Distillery Superintendent or." 8-5-93.

" Treasury or." 8-5-93.

one month's fee on the 1st of every succeeding month until the whole of the fees due on this license have been paid.

II.—That he work only one still of a liquid capacity not exceeding gallons, and that he do not work his still before sunrise or after sunset: except for limited periods on special occasions, when by special license from the Collector he may be allowed to work more than one still, or to work his still or stills between sunset and sunrise.

III.—That his still, if of metal, be stamped and marked in any such manner as the Board of Revenue may prescribe and that he do not alter anything stamped or marked on it.

IV.—That he sell no spirits but the produce of his still except as specially licensed.

V.—That he effect sales of spirits only in the shop for which this license is granted; and that he do not sell spirits in any other place, or establish a second shop, without another separate license.

VI.—That he do not remove the produce of his still to any place, except to his shop therewith connected, without a pass from the Collector, and that he enter in the pass the quantity so removed.

VII.—That he do not keep, or make use of, within the outstill premises, or elsewhere, more than fermenting vessels of an aggregate liquid capacity of gallons, or of any pattern except that sanctioned by the Collector (or Deputy Commissioner) for the district.

VIII.—That none of his fermenting vessels be more than half buried in the ground.

~~VII~~ ~~IX.~~—That he sell no liquor of any description to European soldiers or to children under 12 years of age.

~~VIII~~ ~~X.~~—That he do not sell more than six quart bottles of spirits to any person at one time.

(*N.B.*—The retail sale of country spirits within the Dinapore Cantonment is limited to one seer.)

~~IX~~ ~~XI.~~—That he do not sell any liquor at less than pice (or one anna or——annas) per reputed quart bottle.

IX ~~XII.~~—That he do not sell any spirit on credit, that he do not receive any pledge for the price of spirit, and that he do not receive anything but money or agricultural produce in exchange or barter for liquor.

X ~~XIII.~~—That he do not open his shop, or effect sales therein or from it, before sunrise, or keep it open, or effect sales therein or from it, after 9 P.M. from the 16th March to the 15th October, or after 8 P.M. from the 16th October to the 15th March; that no liquor be drunk on the premises after 7 P.M. from the 16th March to the 15th October, or after 6 P.M. from the 16th October to the 15th March; that he make no sales except when his shop is open as aforesaid, and that he do not permit any drunken person to remain in the shop.

~~XI~~ ~~XIV.~~—That he do not permit persons of notoriously bad character to resort to his shop; that he prevent drunkenness, gaming, and disorderly conduct therein, and that he give information to the nearest Magistrate or Police Officer of any suspected persons who may resort to his shop.

~~XII~~ ~~XV.~~—That he constantly exhibit at the entrance of his shop a signboard bearing the following inscription in the vernacular language of the country:—

(*Name of vendor.*)

"LICENSED VENDOR OF COUNTRY SPIRITS."

~~XIV~~ ~~XVI.~~—That he do not sub-let his shop or transfer his license to any other person.

XVII.—That he keep a daily correct account in the following forms to be balanced at the close of each day; this account to be kept in printed account book to be purchased at the Collector's (or Deputy Commissioner's) Office :—

ACCOUNT BOOK COUNTRY SPIRIT. MONTH _____ 189

_____ *Outstill,* _____ *Sub-division,* _____ *District.*

1	2						3				4						5						6						7						8
Date.	BALANCE OF YESTERDAY.						QUANTITY OF MATERIALS USED THIS DAY.				DESCRIPTION OF LIQUOR OR KINDS OF SPIRITS DISTILLED THIS DAY.						TOTAL QUANTITY TO BE ACCOUNTED FOR.						SOLD THIS DAY.						BALANCE.						REMARKS.
	DESCRIPTION OF LIQUORS.						MOHWA.		CHOA OR GUR.								DESCRIPTION OF LIQUOR.						DESCRIPTION OF LIQUOR.						DESCRIPTION OF LIQUOR.						
	Khasia	Dobara.	Solehseri.	Athseri.	Chauania.	Athania	Maunds.	Seers.	Maunds.	Seers.	Khasia.	Dobara.	Solehseri.	Athseri.	Chauania.	Athania.	Khasia.	Dobara.	Solehseri.	Athseri.	Chauania.	Athania.	Khasia.	Dobara.	Solehseri.	Athseri.	Chauania.	Athania	Khasia.	Dobara.	Solehseri.	Athseri.	Chauania.	Athania.	
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31 ...																																				

N.B.—I.—The kinds of liquor described in the columns subordinate to headings 2, 4, 5, 6, and 7 are those consumed in the district of Patna. They may be replaced by such others as may be consumed in the district.

II.—In the column of remarks enter the quality of gur, choa or mohwa distilled and price per maund of 40 seers, each seer being equal to 80 tolahs.

III.—The column of remarks is intended to contain explanatory notes of the entries in the preceding columns, and also notes showing the results of inspection of Inspecting Officers.

XVIII.—That he at once produce for inspection on the demand of any Excise Officer above the rank of a jemadar or chuprassee his license and correct accounts; and that he do not prevent any Excise Officer, of whatever grade, from entering his shop at any hour of the day or night.

XIX.—The infringement of any of the above conditions will render him liable to forfeiture of this license and to the penalties prescribed by law for any specific offence which he may commit.

COLLECTORATE (OR OFFICE OF THE DEPUTY COMMISSIONER) OF ;

The 189 .

Collector or Deputy Commissioner.

FORM No. 58.

[See Section XVI, Clause 14.]

Report on inspection of the outstills in the District of
for 189 .

1. Describe site of outstill with reference to the rules respecting public places.
2. Does the outstill appear to be a public nuisance? If so, state in what way?
3. Is there any evidence as to people lying drunk near the outstill, or being seen intoxicated in public in its neighbourhood? Analyse evidence.
4. Do the neighbours speak of any increase in drinking? Give names and positions of persons examined and analyse their evidence.
5. Is the signboard hung up conspicuously at the entrance to the shop? What does it contain? What are its dimensions and material?
6. What is the capacity of the still according to license?
7. What is the actual capacity by measurement?
8. Is the capacity labelled on it? By whom is it certified?
9. Is the still of earthenware or of metal?
10. What is the vat capacity according to the license?
11. What is the actual vat capacity?
12. State number of jars, and how many the inspecting officers actually measured on this occasion, with result.
13. Is a ticket hung up in a conspicuous place in the fermenting shed showing the number and capacity of each jar?
14. Is there a tin label to each jar showing its number and capacity?
10 ~~15.~~ Give from the distiller's accounts the quantity of material used each month since last inspection.
11 ~~16.~~ The outturn.
12 ~~17.~~ The sales.
13 ~~18.~~ What is the material used?
14 ~~19.~~ Give the capacity of each fermenting jar, and state what are the exact constituents of the wash in each.
15 ~~20.~~ How long does fermentation appear to take in each month?
16 ~~21.~~ Is the wash now ready for distillation completely fermented?
17 ~~22.~~ How many times does the Abkar appear to distil in the day?
18 ~~23.~~ How long does he say that each distillation takes from time of beginning to fill the still until it is emptied?
19 ~~24.~~ Does the Abkar sell spirit elsewhere than at the outstill? What evidence was taken on the point? Give names and position of witnesses examined.
20 ~~25.~~ Does the Abkar sell at the outstill the produce of his still, or does he bring the liquor from another still to meet the requirements of his customers?
21 ~~26.~~ What quantity of liquor does the vendor sell at a time? State evidence as above.
22 ~~27.~~ Do the customers pay the price of the liquor in cash, or give any other article in exchange? State evidence as above.
23 ~~28.~~ State from actual testing the strength of every kind of liquor sold, and state retail prices ascertained from the vendor himself and from others, giving the names and position of witnesses.
24 ~~29.~~ What is the proportion of sales of each kind of liquor?
25 ~~30.~~ What is the proportion of each kind drunk at the outstill or taken away by customers?
26 ~~31.~~ Are there any complaints as to the quality of liquor? Analyse evidence.
27 ~~32.~~ What is the distance of the nearest outstill or liquor shop in each direction?
28 ~~33.~~ Is there any complaint of competition by any of them?
29 ~~34.~~ What are the working hours of the outstill, and is the distillation of liquor stopped during the night? By what evidence was this ascertained?
30 ~~35.~~ Does the license-holder manage the outstill and sales himself or through some other agency?
31 ~~36.~~ Is the account book kept in the printed form and strictly according to the headings of the columns and written up to date?
32 ~~37.~~ When and by whom was the account book last initialled?

7 " made on this day." 11-3-92.

" 14. State what are the ordinary constituents of the wash in the fermenting jars and the proportions of each used." 3-7-93.

"That he make no sale of any quantity less than two gallons or 12 quart bottles." 7-11-95.

33 38. Give dates of all visits to the outstill by inspecting officers within the last six months.

34 39. What are the actual manufacture and sale of liquor at the outstill shop in a month?

35 40. Give details of cost of establishment, material, fuel, rent, &c., and compare with alleged sales.

36 41. Did the holder of the present license hold a license for the past year also? If not, what has become of the former licensee?

FORM No. 59.

[See Section XVII, Clause 2.]

License to construct and work a brewery.

Counterfoil of this to be signed by the holder and filed in the Collector's / Deputy Commissioner's Office.

District—
No. of license—
Name of brewer—
Locality—

Be it known that ——————, resident of ——————, is hereby authorised by the undersigned —————— to construct and work a brewery at ———— in the district of ———— until the 31st March 189 .

The condition of this license is that the holder adhere to all provisions of the Excise laws and of any rules which have been or may from time to time be laid down by the Board of Revenue, and that he pay a yearly fee of Rs.———— or any amount that may be hereafter fixed by Government in addition to duty on all beer sold ~~to parties other than the Commissariat Department~~, at one anna per gallon.

III. That all beer sold ~~to the Commissariat Department or~~ other parties must be protected by a pass signed by the Manager.

IV. That the brewer shall keep a daily account in the prescribed form, and shall produce it for inspection on demand by any gazetted Revenue officer of Government, and that any such officer shall have at all times during working hours free ingress to the brewery and warehouses or other places appertaining thereto.

V. That for all beer sold ~~to parties other than the Commissariat Department~~ the Manager shall submit for each month a copy of the said account to the Collector / Deputy Commissioner of———— by the 10th of the month following, remitting with it the amount of duty payable for the month for which the account is rendered.

VI. That the licensee shall sell no beer to any European soldier below the rank of Lance Sergeant.

VII. That the infringement of any of the above conditions shall render this license liable to cancellation, and render the licensee liable to penalties under section 59 of Act VII (B.C.) of 1878.

District / *The* } *Collector or Deputy Commissioner.*

FORM No. 60.

[See Section XVII, Clause 3.]

Brewery Pass.

Registered No. of pass	Registered No. of pass
Date of issue	Date of issue
Name of person to whom pass is issued	Name of person to whom pass is issued
Description of liquor	Description of liquor
Quantity	Quantity
Place of consignment	Place of consignment
Name of consignee	Name of consignee
Period for which pass is issued	Period for which pass is issued
Date of return of pass	Date of return of pass
Manager.	*Manager.*

FORM No. 61.

[See Section XVII, Clause 7.]

Daily account showing the quantity of beer manufactured, cleared and kept in store and of duty levied in the brewery at in the district of

Day of the month.	Balance of previous day.		Manufactured this day.		Total.		Quantity sold to the Commissariat Department.		Quantity sold to other persons on which duty was levied.		Amount of duty payable.			Total sale.		Remaining in store.		Date of remittance of duty to the Treasury.	Remarks.
	Gallons.	Bottles.	Gallons.	Bottles.	Gallons.	Bottles.	Gallons.	Bottles.	Gallons.	Bottles.	Rs.	A.	P.	Gallons.	Bottles.	Gallons.	Bottles.		
1st																			
2nd																			
3rd																			
4th																			
5th																			
6th																			
7th																			
8th																			
9th																			
10th																			
11th																			
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25th																			
26th																			
27th																			
28th																			
29th																			
30th																			
31st																			

Manager or Brewer.

"unfermented" 7-11-95.

"A" 7-11-95.

"Unfermented tari only as tapped from the tree under the provisions of Act VII (B.C.) of 1878 during the months of under the following conditions" 7-11-95.

I. That he pay to Government a fee of Rs. in advance.

II. That he do not transfer his license to any other party.

III. That he do not sell tari in its fermented state without taking out a separate license.

IV. That he produce his license for inspection on demand of any Excise Officer above the rank of a Jamadar, and that he do not prevent any Excise Officer of whatever grade from examining the stock at any hour of the day or night.

V. The infringement of any of the above conditions will subject the holder of this license to the penalties prescribed by the law. 7-11-95.

II A. "That no pachwai shall be manufactured for sale under this license except in the shop for which the license is granted, and by the holder of the license or any of his salesmen whose name has been registered in accordance with condition IX" The above license is applicable to pachwai license only 12. 3. 96.

3(a). Form No. 63, Appendix A, page 267.—*For* the words "Four seers of tari or undiluted pachwai or 12 seers of diluted pachwai," in lines 1-2 of the foot-note having reference to condition IV of the form, *substitute* the words "four seers of tari, 20 seers of undiluted or 1 maund 20 seers of diluted pachwai (in the district of Darjeeling) or 4 seers of undiluted or 12 seers of diluted pachwai (in all other districts)." 16-12-1902.

(*b*). In line 3 of the footnote, *substitute* "12A" for "12."

FORM No. 62—(old No. 26).

[See Section XVIII, Clause 4.]

License for Sale of ~~Fresh~~ Tari.

NOTE.—Counterfoil of this to be signed by the licensee and deposited in the Collector's Office.

District
No. of license in Register No. 7 (49, "Board's Rules, 1888")
Name
Residence

Be it known to all concerned that the person above named is hereby authorized by the undersigned, Collector of the abovenamed district, to sell ~~fresh~~ Tari, under the provisions of Act VII (B.C.) of 1878, during the months of (*name the months in which the fresh juice of the tree is in use*). This license does not authorize the holder to sell Tari in its fermented state; by doing so without taking out a separate license, the holder will render himself liable to the penalty prescribed by Act VII (B.C.) of 1878 for selling fermented liquors without a license.

COLLECTORATE OF ;
The 189 .

Collector.

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* FORM No. 63—(old No. 27).

[See Section XVIII, Clause 5, and Section XX, Clause 81.]

License to sell by retail Siddhi or Bhang† (*Pachwai, Fermented Târi or Majum, as the case may be*).

NOTE.—Counterfoil of this to be signed by the licensee and deposited in the Collector's Office.

District
No. of license in Register No. 7 (49, "Board's Rules, 1888")
Name of vendor
Locality of shop

Be it known that , resident of , pergunnah , district of , is hereby authorized by the Collector of to open a shop for the sale by retail of at in from the date of this license to the 31st March 189 .

It is required of the holder of this license, as the condition of this license remaining in force, that he duly and faithfully perform and abide by the following articles:—

I.—That he pay to Government a tax of Rs. in the following instalments:— ; and that he pay to Government duty at the rate of eight annas per seer (or such other rate or rates as may from time to time be fixed by the Board of Revenue) on all quantities sold from his shop for which duty has not been paid at a warehouse.

II.—That he open his shop within 15 days from the date of the license.

III.—That he effect sales of only in the shop for which this license is granted; and that he do not sell in any other place, or establish a second shop, without a separate license.

IV.—That he do not sell more than‡ of to any person at one time.

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* This same form numbered 63A, 63B and 63C can be used *mutatis mutandis* for licenses for the sale of pachwai, fermented tari and majum, respectively.

† One license will authorize the vend of one only of these articles. The same person may sell all; but if he wish to do so, he must take out a separate license for each. See Section XIX, clause 7.

‡ The blank to be filled up as follows:—

✕ Four seers of tari or pachwai, except under the special pass provided in Clauses 10 and 12, section XVIII of the Excise Rules, for a quantity not exceeding 12 seers, one quarter of a seer of bhang, five tolas of charas or majum.

V.—*That he do not receive any wearing-apparel or other goods in barter for liquor or drugs.

VI.—That he do not open his shop, nor effect sales therein, before sunrise; that he do not keep it open, nor effect sales therein, after 8 P.M. in the cold season (16th October to 15th March) and 9 P.M. in the hot season (from 16th March to 15th October) and that he do not harbour any person therein during the night.

VII.—That he do not permit persons of notoriously bad character to resort to his shop; that he prevent gaming and disorderly conduct therein, and that he give information to the nearest Magistrate or Police Officer of any suspected persons who may resort to his shop.

VIII.—That he have constantly fixed up, at the entrance of his shop, a sign-board, bearing the following inscription, in the Vernacular language of the country :—

(*Name of vendor.*)

"LICENSED VENDOR OF ."

IX.—That he do not sub-let his shop or transfer his license to any other party.

X.—That he keep up daily a correct account in this form, showing the receipts and deliveries of Bhang at his shop each day, and the balance in store. The forms of account books are to be purchased at the Collector's office :—

Date.	In store from yesterday.			Received this day, and whence received.			Total to be accounted for.			Sold this day.			Left in store.		
	Mds.	Sr.	Ch.	Mds.	Sr.	Ch.	Mds.	Sr.	Ch.	Mds.	Sr.	Ch.	Mds.	Sr.	Ch.

XI.—That he will at once produce for inspection, on the demand of any Excise Officer above the rank of a head-constable or chuprassee, his license and correct accounts, and that he will not prevent any Excise Officer, of whatever grade, from entering his shop at any hour of the day or night.

XII.—The infringement of any of the above conditions will subject the holder of this license to forfeiture of his license and to the penalties prescribed in sections 59, 60, and 67, Act VII (B.C.) of 1878.

N.B.—*In addition to the above conditions, licenses in Calcutta should contain the conditions imposed by the Commissioner of Police in the certificate granted under the provisions of sections* 36 *and* 37 *of Act IV* (*B. C.*) *of* 1866.

COLLECTORATE OF ;

The 189 . *Collector.*

*In the case of pachwai, condition V should be as follows :—

That he do not sell pachwai on credit, that he do not receive any pledge for the price of pachwai, and that he do not receive anything but money or agricultural produce in exchange or barter for pachwai.

"In the case of tari in districts where the license fee is determined by the number of trees to be tapped, condition VII should be as follows, the existing conditions VII to XII being renumbered :—

"VII. That he do not tap or sell the juice of any tree not entered in the schedule of trees submitted with his application for a license, a copy of which is attached to this license." 12.8.52

VII That he do not permit drunkenness, riot, or gaming in his shop, or permit two or more persons who have been convicted of any non-bailable offence, or, who are reputed prostitutes to assemble in his shop, whether for the purpose of crime or prostitution, or not, 18.4.03

"That he do not sell pachwai on credit; that he do not receive any pledge for the price of pachwai, and that he do not receive anything but money or agricultural produce in exchange or barter [illegible]" 12.8.95

XII "Jamadar" 7-11-95.

FORM No. 64—(old No. 26A).

[See Section XVIII, Clause 5.]

License for the wholesale supply of Târi to licensed retail vendors of the same only.

Within the district of

Note—Counterfoil of this license will be signed by the licensee and filed in the office of the Collector of

No. of license in Register No. 7 (49, "Board's Rules, 1888.")
No.

Be it known that ,
resident of ,
is hereby authorized by the undersigned to supply Târi to licensed retail vendors of the same only from the date of this license to the 31st March 189 .

It is required of the holder of this license, as a condition of this license remaining in force, that he duly and faithfully perform and abide by the following articles :—

I—That he supply Târi from the foot of the trees only from which it is produced, and that he do not store his Târi in any other place.

II—That he do not deliver Târi to any person other than a licensed retail vendor, or the authorized holder of a "Târi-carrier's" pass.

III—That he do not supply less than four seers of Târi at one time.

IV—That he do not transfer his license to any other person.

V—That he at all times keep this license at his place of supply, *i e.*, at or near the foot of the trees from which the Târi is produced.

VI—That he at once produce for inspection on demand of any Excise officer above the rank of a head-constable or peon this license, and that he do not prevent any Excise officer, of whatever grade, from inspecting the trees from which his Târi is produced.

N.B.—The violation of any of the above conditions will render this license liable to be cancelled, and the holder thereof liable to the penalties prescribed in sections 59, 60, and 67, Act VII (B.C.) of 1878.

Office of the Collector of ;
The 189 . *Collector* .

FORM No. 65—(old No. 26B).

[See Section XVIII, Clause 5.]

Târi-Carrier's Pass.

No. _____

Be it known that _____ ,
resident of _____ ,
is hereby authorized by the undersigned personally to carry one banghy of Târi at a time from the place of supply to the licensed Târi shop of _____ _____ at _____ in the _____ of _____ .

This pass is not transferable, and is current from the _____ 189 to the 31st March 189 .

Office of the Collector of ;
The 189 . *Collector.*

FORM No. 66– (old No. 27A).

[See Section XVIII, Clause 10.]

License for manufacture of Pachwai for home consumption.

Note.—Counterfoil of this license to be signed by the licensee and filed in the Collector's Office.

District
No. of license in Register No. 7 (49, "Board's Rules, 1888.")
Name of licensee*
Name of the village

Be it known that , resident of , thana district , is hereby authorised by the Collector of to manufacture pachwai at his own house, and to be responsible for the other persons (named in this license) of the same village of the tribe manufacturing only for home consumption from the date of this license to March 189 .

1. That he pay to Government a tax of Rs. in the following instalments :—

(Instalments to be settled by Collector.)

2. That he do not sell or barter the liquor to any one.
3. That he will at once produce his license for inspection on the demand of any Excise Officer above the rank of a constable or peon.
4. The infringement of any of the above conditions will render the holder of this license liable to the forfeiture of his license and to the penalties prescribed in section 59 of Act VII (B.C.) of 1878.

Dated the *Deputy Collector in charge of Excise.*

* The names of all the villagers who are to be allowed to brew pachwai are to be inserted in the license.

FORM No. 67—(old No. A).

[See Section XVIII, Clauses 12 and 13.]

Pass for possession of home-brewed Pachwai.

Pass.

Name of district
Registered No. of Pass
Date 189
Pass issued to
to have in possession more than 4 seers of pachwai from 189 to 189 made at his house.

Fee paid—annas

Deputy Collector.

Dated the

Pass.

Name of district
Registered No. of Pass
Date 189
of village , thana , is hereby authorised to have in his possession for private consumption pachwai * seers *made at his own house* from to

Fee paid—annas

Deputy Collector.

Dated the

* To be filled up according to the quantity allowed.

FORM No. 68—(old No. B.)

[See Section XVIII, Clauses 12 and 13.]

Pass for the possession of more than 4 seers of purchased Pachwai (undiluted).

Pass.

Name of district
Registered No. of pass
Date 189 .
Pass issued to
to have in possession more than 4 seers of pachwai from 189 to 189 *purchased* from licensed vendor.

Quantity of pachwai for which this Pass is issued, seers.

Deputy Collector.

Dated the

Pass.

Name of district
Registered No. of Pass
Date 189 .
of village
thana , is authorised to have in his possession for private consumption the quantity of pachwai mentioned below (being above 4 seers) *purchased* from , licensed vendor, under this Pass from 189 to 189 .
Quantity of pachwai for which this Pass is issued, seers.

Deputy Collector.

Dated the

FORM No. 69—(54, "Board's Rules, 1888).

[See Section XIX, Clause 10.]

Register of Siddhi Passes.

1	2	3	4	5	6	7	8	9
Number.	Date of issue.	Number of days for which pass is current.	Name of person to whom granted.	Quantity of siddhi covered by the pass.	Amount of duty paid.	From what place.	To what place to be taken.	Remarks.

Note.—This register should also be kept up by a Sub-divisional officer, when he is authorised to grant siddhi passes.

FORM No. 70—(old No. 28).

[See Section XX, Clause 3.

Application for License to cultivate Ganja.

Name and residence of cultivator.	Name of the village where the land to be cultivated is located, and its estimated area.	Boundaries.

I, A B, agree to conform to the conditions on which this application may be granted.

FORM No. 71.

[See Section XX Clause 4.]

Register of applications for licenses to cultivate Ganja for the year 189 .9 .

Number.	The date on which the application is filed.	APPLICANT'S			PARTICULARS OF THE APPLICATION.										Boundaries of the land, plot by plot.	Date on which license is given.	NUMBER AND DATE OF LICENSE TO STORE GANJA.	
		Name.	Residence.	Father's name.	Date of application.	Purport of application.	Whether the cultivation is to be carried on by the cultivator himself or by *adidar*.	Names of villages in which the land to be cultivated is situated.	NUMBER OF PLOTS.		QUANTITY OF LAND TO BE CULTIVATED.		Quantity of land which the cultivator has failed to cultivate.	Quantity of land actually cultivated.			Number.	Date.
									According to application.	In excess of application.	According to application.	In excess of application.						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19

"That you will, as soon as the ganja is manufactured, submit an application for a license to store the same." 4-3-95.

FORM No. 72—(old No. 29.)

[See Section XX, Clause 5.]

License to cultivate Ganja.

Number and date of license.	Name and residence of cultivator.	Name of the village where the land to be cultivated is located, and its estimated area.	Estimated yield of the drug.	Number of bundles and description of ganja manufactured.	Weight of each description.

I.—You are hereby licensed to cultivate ganja on an estimated area *b.* *c.* *ch.* of land comprised in plots situated in the village of , under the following conditions :—

II.—That you will not transfer the ganja plants that grow in your field to any person without giving notice to the Supervisor and obtaining orders from him.

III.—That you will not prevent any Excise or Government Officer from entering your field in order to survey it, to inspect the crop, or to ascertain the quantity of ganja on it.

IV.—That you will manufacture ganja as the plant begins to mature, and store it in the public golah or in some well-secured place in your own premises.

V.—That you will as soon as possible after the ganja is manufactured submit an application for a license to store the same, specifying the quantity of the different kinds of ganja—flat, round, or choor—intended to be stored.

VI.—That you will not sell your standing or manufactured crop to any person who holds no license from the Collector of Rajshahye authorizing him to purchase.

VII.—That you will not sell your standing or manufactured crop to any licensed wholesale purchaser through an unlicensed broker.

VIII.—That you will not sell your standing crop to any licensed wholesale dealer without the knowledge of the Supervisor of the Ganja Mehal.

Nowgong,

The 189 . } *Supervisor, Ganja Mehal.*

FORM No. 73.

[SEE SECTION XX, CLAUSE 8.]

Detailed list of the Licenses granted by the Supervisor for the cultivation of Ganja during 189 -9 .

Serial number.	CULTIVATOR.		Whether the cultivation is to be carried on by the cultivator himself or by *adidar*.	Number of cultivators with *adidars*.	Village in which the plot is situated.	Number of plots.	Amount of land.	REMARKS.
	Name.	Residence.						
1	2	3	4	5	6	7	8	

FORM No. 74.

[See Section XX, Clause 10.]

Field (Manufacturing Ground).—Inspection Report for the fortnight ending on 189 .

Name of district.	Serial number.	Cultivators.		Number of license authorizing cultivation.	Quantity of land cultivated.		Produce estimated.													Remarks.
							Flat large twigs.			Flat small twigs.			Round.			Choor.		Total.			
		Name.	Residence.		Beeghas.	Kathas.	Number of bundles.	Maunds.	Seers.	Number of bundles.	Maunds.	Seers.	Number of bundles.	Maunds.	Seers.	Maunds.	Seers.	Number of bundles.	Maunds.	Seers.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
				Total ...																	

Nowgong,

The 189 .

Supervisor.

(275)

FORM No. 75—(old No. 30.)

[See Section XX, Clause 12.]

Form of Ganja Pass from the Manufactory Ground to the Warehouse.

Name of owner
~~Quantity of ganja~~
Kind of ganja
Date on which the ganja should be delivered at the warehouse.

Conditions under which the Ganja will be stored.

1. The owner of the ganja is required to pay a storage rent of one rupee for every maund of ganja stored for any time not exceeding a month, and a rent of four annas for every succeeding month or part of a month, provided that after one year the rent shall be one anna per month, till the ganja is disposed of or destroyed under the rules in force as being unfit for sale.

2. The owner of the ganja is required to bring to the Supervisor's golah any quantity of the past year's ganja left unsold in his private store after the manufacture of the drug for the next season. A monthly storage rent for every maund of ganja is to be charged on it till it is disposed of or destroyed as unfit for sale.

3. On each occasion of sale columns 1, 2, 3, and 4 of the statement below should be duly filled up by the purchaser, and column 5 by the Supervisor of Ganja Cultivation :—

Amount of Ganja purchased.		Date of purchase.	Signature of the purchaser and the name of his district.	Number and date of the Collector's order authorizing purchase.	Signature of the Supervisor.	Remarks.
Number of bundles and kind.	Weight.					
1		2	3	4	5	6

Nowgong,
The 189 . } *Supervisor, Ganja Cultivator.*

FORM No. 76—(old No. 31)

[See Section XX, Clause 12.]

License to a Cultivator to Store Ganja in his Own Private Golah.

Number of license in register No. 7 (49 "Board's" Rules, 1888.)	Name and residence of the cultivator.	Date of license.	Amount of Ganja.		Condition ~~Description~~ of ganja.
			Number of bundles and kind.	Estimated weight of each kind.	
1	2	3	4	5	6

"weight of ganja inclusive of straw and covering," 11-5-95.

+ "Net weight of ganja." 11-5-95.

"(*i.e.*, village, thana, zila)" 7-11-95.

"77" 7-11-95.

"condition" 7-11-95.

"And cause it to be weighed as soon after storage as the Supervisor may require." 4-8-95.

You are hereby authorized to store ganja on the following conditions :—

I.—That you will, as soon as your ganja is manufactured, at once store it in your own private golah.

II.—That you will bring to the Supervisor's golah any quantity of the past year's ganja left unsold in your private store after the manufacture of the drug for the next season. A monthly storage rent for every maund of ganja is to be charged on it till it is disposed of or destroyed as unfit for sale.

III.—That you will not sell or deliver your ganja to any one except the parties authorized by the Collector of Rajshahye to purchase the same.

IV.—That on each occasion of sale you will cause columns 1, 2, 3, and 4 of the statement below to be filled up by the purchaser, and present it for the signature of the Supervisor within three days from its purchase or before the ganja is weighed and passed for export from the Supervisor's office, and column 5 by the Supervisor of Ganja Cultivation.

V.—That as soon as the entire quantity is disposed of, you will return the license to the Supervisor, giving an explanation in case of a difference between the amount of your produce and that of your sale.

VI.—That you will not remove any ganja from your private store to that of another without applying for and obtaining orders from the Supervisor for the purpose.

VII.—That you will receive no ganja from other cultivators without applying for and obtaining the Supervisor's permission to that effect.

VIII.—That you will not prevent any Excise Officer of whatever grade from entering your store for inspection.

IX.—That the infringement of any of the above conditions shall subject you to forfeiture of your stock of ganja, or to the penalties prescribed by sections 59, 60, and 63, Act VII (B.C.) of 1878, or to both.

Amount of ganja purchased.		Date of purchase.	Signature of the purchaser and the name of his district.	Number and date of the Collector's order authorizing purchase.	Signature of the Supervisor.	Remarks.
Number of bundles and kind.	Weight.					
1		2	3	4	5	6

Nowgong,

The 189

Supervisor, Ganja Cultivation.

FORM No. 77.

[SEE SECTION XX, CLAUSE 12.]

Register of licenses to Cultivators to store Ganja in their own private Golahs for the year 189 -9

Number of license.	Date of license.	Name of cultivator.	Residence of cultivator.	PARTICULARS OF THE LAND CULTIVATED.		QUANTITY OF GANJA PRODUCED.									Date on which license is given.	Disposal of the ganja produced.	Date on which license is returned by cultivator.	PARTICULARS OF LICENSE GIVEN FOR CULTIVATION OF GANJA.		REMARKS.
						LARGE TWIGS OF FLAT.		SMALL TWIGS OF FLAT.		ROUND.		CHOOR.	TOTAL.							
				Whether the cultivation has been carried on by himself or by *adidar*.	Quantity of land cultivated.	Number of bundles.	Estimated weight.	Number of bundles.	Estimated weight.	Number of bundles.	Estimated weight.	Estimated weight.	Number of bundles	Estimated weight.				Number of license.	Quantity of land.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21

FORM No. 78—(old No. 32.)

[See Section XX, Clause 15.]

Form of Receipt for Ganja Stored in Public Golah.

Received from for the purpose of being stored in the public golah, ganja of the following description and weight :—

Kind of ganja.	Number of bundles.	Weight.	Date.

Nowgong,

The 189 . } *Supervisor.*

FORM No. 79.

[See Section XX, Clause 20.]

Register of ganja daily weighed and stored in the public golah during the year 189- 9

Serial number.	Number of license.	Date of license.	Number of cultivator.	Residence of cultivator.	QUANTITY OF GANJA PRODUCED AND STORED.									Remarks.
					Large twigs of flat.		Small twigs of flat.		Round.		Choor.	Total.		
					Number of bundles.	Actual weight.	Number of bundles.	Actual weight.	Number of bundles.	Actual weight.	Actual weight.	Number of bundles.	Actual weight.	
				Total ...										

"That you take out a duly stamped license from the Collector of Rajshahi." 7-11-95.

"monthly" 7-11-95.

FORM No. 80—(old No. 33.)

[See Section XX, Clause 21.]

License to Ganja Broker.

No.
Name
Residence
Date

You are hereby licensed by the Collector of Rajshahye to negotiate for the purchase and sale of ganja on the following conditions :—

I.—That you will take a stamped license from the Collector of Rajshahye.

II.—The license shall be in force for one working year.

III.—That you will negotiate for the sale of the standing or manufactured crop to none but those duly authorized by the Collector of Rajshahye to purchase it.

IV.—That you will submit to the Supervisor of Ganja Cultivation a statement of your sales and purchases in such form as may be prescribed from time to time.

FORM No. 81.

[See Section XX, Clause 21.]

Register of Licenses granted to Brokers for the year 189 -9 .

License.		Broker's		Currency of license.	Date of delivery of license to broker.	Remarks.
Number.	Date.	Name.	Residence.			
1	2	3	4	5	6	7

FORM No. 82.

[See Section XX, Clauses 22.]

Report for sanction of destruction of useless Ganja during the year 189 -9 .

Serial number.	Number of license.	CULTIVATOR'S			Year of produce.	GANJA.														Remarks.
		Name.	Residence.			Flat large twigs.			Flat small twigs.			Round.			Choor.		Total.			
			Village.	Thanna.		Number of bundles.	Maunds.	Seers.	Number of bundles.	Maunds.	Seers.	Number of bundles.	Maunds.	Seers.	Maunds.	Seers.	Number of bundles.	Maunds.	Seers.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
				Total ...																

FORM No. 83.

[See Section XX, Clause 25.]

Weekly statement of Purchases and Sales of Ganja by the Owner of Warehouse No.

	Chargeable with duty.		
	Flat ganja at Rs. 5 per seer.	Round ganja at Rs. 5-4 per seer.	Choor or rora ganja at Rs. 1 per seer.
	Mds. s. c.	Mds. s. c.	Mds. s. c.
Balance in store as shown in last statement	5 16 0	3 0 0	2 0 0
Purchased 3rd March	20 10 0	...	5 0 0
Ditto 5th ,, ...	...	15 0 0	...
Total ...	25 26 0	18 0 0	7 0 0
Sold 4th March to Jay Narain Dass	10 0 0	...	2 0 0
Do. 6th ,, to Syam Chand Ghose	...	8 0 0	1 20 0
Balance ...	15 26 0	10 0 0	3 20 0

FORM No. 84—(old No. 34).

[See Section XX, Clause 27.]

Ganja Import Pass.

Pass* for importation of ganja from district of
Name and residence of importer
Destination of the ganja, district to be stored in
Registered warehouse No. at
Current for days
~~Quantity and sort of ganja to be imported~~
Registered No.

Collectorate of ;

FORM No. 85—(56, "Board's Rules, 1888.")

[See Section XX, Clause 27.]

Register of Ganja passes.

1	2	3	4	5	6	7	8	9	10
Serial number	Date of issue.	Number of days for which pass is current.	Name of person to whom granted.	Quantity of ganja covered by the pass, distinguishing the sorts—flat, round, and choor or rora.	Rate of duty.	Amount paid.	From what place.	To what place to be taken.	Remarks.

Note.—This register should also be kept up by a subdivisional officer, when he is authorized to issue ganja passes.

Returned to the Collector of Rajshahi for information.

Year of produce.	Sort of ganja.	Rate of duty.	Number of bale.	Net weight.			Gross weight.			Remarks.
				Mds.	Srs.	Ch.	Mds.	Srs.	Ch.	
Total ...										

The ganja was weighed in the presence of and made over to for transport to the importing district.

Subdivisional Officer and Dy. Supdt.
of Ganja Cultivation.

Naogaon Ganja Office,
The 189

11-5-95.

FORM No. 86—(old No. 35.)

[See Section XX, Clause 27.]

License to purchase ganja by wholesale from cultivators of the producing districts.

Note.—Counterfoil of this to be signed by the licensed purchaser before the Supervisor or local Excise Officer, who will send it to be filed in the Collector's Office.

District
No. in register No. 7 (49, "Board's Rules, 1888.")
Name of person licensed to purchase
His residence
Quantity which the holder is authorised to purchase

The person named above is hereby authorized by the undersigned to purchase maunds seers of ganja from the cultivators of this district, and to remove the same after examination by the local Excise Officer under pass No. granted to him by

The conditions of this license are :—

I.—That the holder of this license do collect all ganja purchased by him in one place, which will be approved by the local Excise Officer.

II.—That he shall present to the Supervisor a memorandum according to a form as may be prescribed from time to time of all ganja which he purchases from cultivators.

III.—That he shall be held liable for duty on any deficiency between the quantity purchased by him from cultivators, and the quantity produced for weighment and export at the office of the Supervisor.

IV.—That he remove no ganja from the said place until it has been examined and weighed, and the bales or bags or packages containing it marked by the local Excise Officer.

V.—That he do not sell any of the ganja, nor break the bulk of the bales or bags or packages in which it is packed, until he reach the warehouse No. at in the district of (to which he is authorized to take the ganja by his pass), unless it be with the cognizance and in the presence of an Excise Officer who shall write off all particulars of the transaction on the pass.

VI.—That the holder of this license engages to pay to the Collector of the district to which he is hereby authorized to export the ganja the full duty, at the rate in force at the time being, on any quantity of ganja which he may dispose of on the way in presence of an Excise Officer, and on any quantity by which the ganja which he stores in the said warehouse at in the district of may fall short of the quantity removed by the holder from this district, as endorsed on his pass by the local Excise Officer.

VII.—The holder of this license shall return the passes under which he transports ganja within the period of their currency. Failure to return the pass will be punishable under clause 2 of section 59 of Act VII (B.C.) of 1878 as a breach of a condition of the license.

Rajshahye Collectorate,
The 189 . } *Collector.*

FORM No. 87.

[See Section XX, Clause 27.]

Register of Permits received for the year 189 .9

Serial number.	Permits.		Date of receipt of Permit.	Name of importing district.	Name of import pass-holder	Import pass.		Quantity and description of *ganja* covered by the pass.	Currency of the import pass.	Date on which currency ends.	Signature of the pass-holder's agent who receives permit from Supervisor's office.	Number and date of return of permit to the head office.		Remarks.
	Number	Date.				Number	Date.					Number.	Date.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

FORM No. 88.

[See Section XX, Clause 29.]

Register of first weighment for the year 189 -9 .

FORM No. 89.

[See Section XX, Clause 29.]

Register of second weighment for the year 189 -9 .

FORM No. 90.

[See Section XX, Clause ~~39.~~ 32] 6.11.94

Register of Excess Ganja found on weighment for the year 189 -9 .

Serial number.	Owner.		Documents under which the drug was purchased.				Quantity and description of excess Ganja kept.									Date.		Remarks.
			Import Pass.		Permit.		Flat large twigs.		Flat small twigs.		Round.		Choor.	Total.				
	Name.	Residence.	Number.	Date.	Number.	Date.	Number of bundles.	Estimated weight.	Number of bundles.	Estimated weight.	Number of bundles.	Estimated weight.	Estimated weight.	Number of bundles.	Estimated weight.	Of storage.	Of return.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
						Total .												

FORM No. 91.

[SEE SECTION XX, CLAUSE 33] 6.11.94.

Register of Ganja daily weighed and passed for export to the several districts.

Serial number.	Number of import pass.	Name of licensee.	Officer who grants the import pass.	Date of import pass.	Number and date of license.	Time allowed in the import pass.	Quantity of *gánjá* authorized by the import pass to be exported.	Sort of *gánjá* to be exported.	Destination of the *gánjá*.	Date on which passed for export.	Particulars of the *gánjá* exported.	Date on which *andmatzpatro* is returned.
1	2	3	4	5	6	7	8	9	10	11	12	13

FORM No. 92.

[See Section XX, Clause 33] 6.11.94

Khatiani of Register of Applications for Licenses to cultivate Ganja for the year 189 ·9 .

Village _____. Thanna _____

Serial number.	Number in the register of applications for license to cultivate ganja.	Name of cultivator and of his father.	Cultivated by himself or by *adidar*.	Name of village in which the plot is situated.		Quantity of land for which license was given.		Quantity of land which the cultivator has failed to cultivate.	Quantity of land actually cultivated.	Date on which crop is cut.	Number of license granted for the storage of ganja.	Quantity of Ganja produced.					Disposal of the drug.
				According to application.	In excess of application.	According to application.	In excess of application.					Flat, large twigs.	Flat, small twigs.	Round.	Choor.	Total.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18

FORM No. 92.

[See Section XX, Clause 33] 6.11.94

Khatiani of Register of Applications for Licenses to cultivate Ganja for the year 189 .9 .

Village _____.

Thanna _____

Serial number.	Number in the register of applications for license to cultivate ganja.	Name of cultivator and of his father.	Cultivated by himself or by *adidar*.	Name of village in which the plot is situated.		Quantity of land for which license was given.		Quantity of land which the cultivator has failed to cultivate.	Quantity of land actually cultivated.	Date on which crop is cut.	Number of license granted for the storage of ganja.	Quantity of Ganja produced.					Disposal of the drug.
				According to application.	In excess of application.	According to application.	In excess of application.					Flat, large twigs.	Flat, small twigs.	Round.	Choor.	Total.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18

(290)

FORM No. 93. 33 6.11.94

[SEE SECTION XX, CLAUSE 34]

Khatiani of Storage Licenses returned by the Cultivators for the month of 189- -9 .

Serial number.	Number of license.	FLAT LARGE TWIGS.		FLAT SMALL TWIGS.		ROUND.		CHOOR.	TOTAL.		REMARKS.
		Number of bundles.	Estimated weight.	Number of bundles.	Estimated weight.	Number of bundles.	Estimated weight.	Estimated weight.	Number of bundles.	Estimated weight.	
1	2	3	4	5	6	7	8	9	10	11	12
Total ...											

(291)

FORM No. 94.

[See Section XX, Clause 34.] 33 6.11.54

Khatiani of Statements of Purchases of Ganja filed by the Wholesale Dealers for the month of 189 -9 .

Serial number.	Number of export endorsement.	Flat large twigs.		Flat small twigs.		Round.		Choor.	Total.		Remarks.
		Number of bundles.	Estimated weight.	Number of bundles.	Estimated weight.	Number of bundles.	Estimated weight.	Estimated weight.	Number of bundles.	Estimated weight.	
1	2	3	4	5	6	7	8	9	10	11	12
Total ...											

FORM No. 95.

[See Section XX, Clause ~~34~~ 33] 6.11.94

Register of Orders served by Peons for the year 189 -9 . .

Number of order.	Date of order.	Purport of order.	Name of peon employed to serve the order.	Time allowed for service.	Date of delivery of order to the peon.	Date on which peon starts to serve the order.	Date on which peon returns.	Abstract of peon's report.	Remarks.
1	2	3	4	5	6	7	8	9	10

FORM No. 96

[See Section XX, Clause 33] 6.11.94

Statement of Purchases of Ganja accompanying returns of permits to the Head-quarters.

District ——————.

Importer ——————.

Number of Import Pass ——————.

Number of Permit ——————.

Serial number.	Cultivator's		Cultivator's		Age of the drug.	Flat large twigs.		Flat small twigs.		Round.		Choor, estimated weight.	Total.		Remarks.
	Number of license.	Date.	Name.	Residence.		Number of bundles.	Estimated weight.	Number of bundles.	Estimated weight.	Number of bundles.	Estimated weight.		Number of bundles.	Estimated weight.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
				Total ...											

FORM No. 97.

[See Section XX, Clause 38] 6.11.94

Register of Distribution of Guards for the year 189 -9 .

Date.	Name of Peons.																Remarks.
	Day.	Night.	Day.	Night.	Day.	Night.	Day.	Night.	Day.	Night.	Day.	Night.	Day.	Night.	Day.	Night.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18

FORM No. 98.

[See Section XX, Clause 33] 6.11.94

Report Book.—189 -9 .

Number and date.	Copy of reports.	Number and date of reply.
1	2	3

FORM No. 99.

[See Section XX, Clause ~~34~~ 33] 6.11.94

Statement of Purchases of Ganja filed by the Wholesale Dealers.

Wholesale dealer's		Purchase-documents.						Cultivator's			Quantity and Description of Ganja purchased.												
		Import pass.		Permit.		License.			Residence.		Flat large twigs.		Flat small twigs.		Round.		Choor.	Total.					
Name.	District.	Number.	Date.	Number.	Date.	Number.	Date.	Name.	Village.	Thanna.	Number of bundles.	Estimated weight.	Number of bundles.	Estimated weight.	Number of bundles.	Estimated weight.	Estimated weight.	Number of bundles.	Estimated weight.	Date of purchase.	Rato per maund.	Total value paid.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
									Grand Total ...														

The ganja purchased has been noted on the back of the licenses and the licenses returned to the cultivators.

Wholesale dealer.

FORM No. 100.

[See Section XX, Clause ~~34~~ 33] 6.11.94

Statement of Purchases of Ganja filed by the Brokers during the year 189 -9 .

Whole-sale Dealer.		Purchase document.				Cultivator.						Quantity and sort of Ganja purchased.													Balance in Stock.									
		Import pass.		Permit.		License.			Residence.			Flat Large Twigs.		Flat Small Twigs.		Round.		Choor	Total.						Flat Large Twigs.		Flat Small Twigs.		Round.		Choor	Total.		
Name.	District.	Number.	Date.	Number.	Date.	Number.	Date.	Name.	Village.	Thanna.	Age of the drug.	Number of bundles.	Estimated weight.	Number of bundles.	Estimated weight.	Number of bundles.	Estimated weight.	Estimated weight.	Number of bundles.	Estimated weight.	Date of purchase.	Date of arrival for weighment.	Rate per maund.	Total value paid.	Number of bundles.	Estimated weight.	Number of bundles.	Estimated weight.	Number of bundles.	Estimated weight.	Estimated weight.	Number of bundles.	Estimated weight.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35
Grand Total ...																																		

The Ganja purchased has been noted on the back of the licenses and the licenses returned to the cultivators.

FORM No. 101.

[See Section XX, Clause ~~34~~ 33] 6.11.94

Labels for packages of Ganja exported.

District _____

Exporter _____

Import Pass _____

FORM No. 102.

[See Section XX, Clause ~~34~~ 33] 6.11.94

Dr. Cr.

Cash-book of the Ganja Office at Nowgong in Rajshahye for the year 189 -9 .

Date of receipt.	Number of receipt.	Particulars of receipt.	Amount. Rs.	A.	P.	Remarks.	Date of payment.	Number of payment.	Particulars of payment.	Amount. Rs.	A.	P.	Remarks.
		Total ...							Total ...				

FORM No. 103.

[See Section XX, Clause ~~34.~~ 33] 6,11,54.

Diary.—189 -9

Date.	Particulars.
	2

FORM No. 104.

[See Section XX, Clause 34.] 6.11.94

Return showing Ganja exported during the month of

Serial number.	Name of district to which the ganja has been exported.	Name of licensee who has exported the ganja.	Number and date of import pass.	Number and date of permit.	Date on which the Supervisor passed the ganja for export.	Quantity of ganja authorized by the import pass to be exported.	Quantity of Ganja actually passed by the Supervisor for export.						Remarks.
							Flat, with duty, Rs. 6 per seer.	Flat, with duty, Rs. 3¾ per seer.	Round, with duty, Rs. 7½ per seer.	Total, with duty, Rs. 6¼ per seer.	Choor, with duty, Rs. 1.8 per seer.	Grand Total.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14

FORM No. 105.

[SEE SECTION XX, CLAUSE 35.] 34 6.11.54

Return of Licenses to Cultivators to store Ganja in their own private Golahs for the month of 189

LICENSES ISSUED UP TO END OF LAST MONTH.			LICENSES ISSUED THIS MONTH.			TOTAL NUMBER OF LICENSES ISSUED UP TO END OF THIS MONTH.			LICENSES RETURNED UP TO ENE OF LAST MONTH.			LICENSES RETURNED THIS MONTH.			TOTAL NUMBER OF LICENSES RETURNED UP TO END OF THIS MONTH.			LICENSES STILL WITH THE CULTIVATORS.			DESTROYED.				REMARKS.
																					This month.		Up to end of this month.		
Number.	Number of bundles.	Estimated weight.	Number.	Number of bundles.	Estimated weight.	Number. Total of columns 1 and 4.	Number of bundles. Total of columns 2 and 5.	Estimated weight. Total of columns 3 and 6.	Number.	Number of bundles.	Estimated weight.	Number.	Number of bundles.	Estimated weight.	Number. Total of columns 10 and 13.	Number of bundles. Total of columns 11 and 14.	Estimated weight. Total of columns 12 and 15.	Number. Difference of columns 7 and 16.	Number of bundles. Difference of columns 8 and 17.	Estimated weight. Difference of columns 9 and 18.	Number of bundles.	Estimated weight.	Number of bundles.	Estimated weight.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26

FORM No. 106.

[See Section XX, Clause 34.] 6.11.94

Return of Ganja exported from Nowgong during the year 189 -9 .

District _____. Sub-Division _____.

Serial number.	Import Pass.			Date of Export.		Quantity of Ganja exported.					
	Number.	Year.	Month and date.	Year.	Month and date.	Flat, with duty, Rs. 5 per seer.	Flat, with duty, Rs. 3¼ per seer.	Round, with duty, Rs. 2¼ per seer.	Total, with duty, Rs. 1½ per seer.	Choor, with duty, Rs. 1 per seer.	Grand Total.
1	2	3	4	5	6	7	8	9	10	11	12

FORM No. 107.

[See Section XX, Clause 34.] 6.11.54

Abstract statement showing Ganja exported from Nowgong during the year 189 -9

Name of division.	Name of district.	189 -9 .						189 -9						189 -9 .					
		Flat large twigs, with duty, Rs. 9 per seer.	Flat small twigs, with duty, Rs. 7½ per seer.	Round with duty, Rs. 6¼ per seer.	Total, with duty, Rs. 6¼ per seer.	Choor, with duty, Rs. 5 per seer.	Grand Total.	Flat large twigs, with duty, Rs. 9 per seer.	Flat small twigs, with duty, Rs. 7½ per seer.	Round with duty, Rs. 6¼ per seer.	Total, with duty, Rs. 6¼ per seer.	Choor, with duty, Rs. 5 per seer.	Grand Total.	Flat large twigs, with duty, Rs. 9 per seer.	Flat small twigs, with duty, Rs. 7½ per seer.	Round with duty, Rs. 6¼ per seer.	Total, with duty, Rs. 6¼ per seer.	Choor, with duty, Rs. 5 per seer.	Grand Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
	Total ...																		

"Pass maunds———of ganja inclusive of straw and covering (net weight of ganja maunds———)." 11-5-95.

FORM No. 108—(Old No. 36).

[See Section XX, Clause 32.] 6.11.74

*Pass to Licensed Retail Vendors of Ganja.

License No. of shop to which passed

Date of license

Name of vendor

Place of vend

Division

Name of person clearing the ganja

Current for days.

Description of ganja

~~Pass maunds of ganja.~~

Register No. of this pass

District of

The 189 . } *Excise Officer.*

Laden on bullocks or boats.

Names of manjis or charandars.

---

* *N.B.*—This pass should be delivered to the Collector of the district on or before the of

APPENDIX A.

FORM No. 109—(Old No. 37).

[See Section XX, Clause 42] 6.11.94

Register of Imports into Warehouse No. , *the property of* *Wholesale Dealer.*

No. of pass.	Date of pass.	Quantity of Ganja specified in pass.				Store No.	Date of storage.	Sold in transit from producing districts.				Net weight delivered at the warehouse.				Deficiency of weight, if any—*vide* Clause 43.				Duty levied on deficient weight.				Quantity and condition of ganja stored.	Remarks.
		Flat.	Round.	Choor or rora.	Total.			Flat.	Round.	Choor or rora.	Total.	Flat.	Round.	Choor or rora.	Total.	Flat.	Round.	Choor or rora.	Total.	Flat.	Round.	Choor or rora.	Total.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
		M. S. C.	M. S. C.	M. S. C.	M. S. C.			M. S. C.	M. S. C.	M. S. C.	M. S. C.	M. S. C.	M. S. C.	M. S. C.	M. S. C.	M. S. C.	M. S. C.	M. S. C.	M. S. C.						

FORM No. 110.

[See Section XX, Clause ~~44~~ 43.] 6.11.94

Certificate of Registration of a Government Warehouse for the Storage of Ganja.

District
Number in Register No.
Locality of warehouse
Name of lessee

Certified that the above mentioned warehouse has been leased by the undersigned for the storage of ganja from this date
until the 31st March 189 , on the following conditions :—

I.—That the warehouse shall be secured by two locks, one of which should be Chubb's ; the key of one to be kept by the lessee, and that of the Chubb's by the Excise Officer appointed to supervise the store.

II.—That no deliveries of the drug should be made to any one except in the presence of an Excise Officer and under an order from the Collector or from an officer duly authorized by the Collector to grant passes, and that the drug be delivered out only in the bales or bags as sealed, or if less than a whole bale or bag be delivered, that the remainder be resealed then and there by the Excise Officer.

III.—That he shall not sell any quantity of ganja by retail vend.

IV.—That he shall constantly exhibit a signboard at the warehouse bearing his name and the words "Licensed to sell ganja wholesale."

V.—That he shall pay to the Collector the rent of the warehouse in advance on the 1st of every month for which the same shall be due.

VI.—That he shall give access to the store whenever the supervising Excise Officer or his official superior shall require.

VII.—Infraction of any of the above conditions will subject the holder of the lease to forfeiture of the lease in addition to such penalties as he may be liable to under section 59 or section 60 of Act VII (B.C.) of 1878.

Lessee (Signature.) *Collector.*

FORM No. 111—(55, "Board's Rules, 1888").

[Vide Section XX, Clause ~~46~~ 45.] 6.11.94

Register of Ganja Store-houses, Government or Private.

1	2	3	4	5	6	7	8	9
Serial number.	Private or the property of Government.	Date of registry.	Term for which registered.	Name of owner or lessee.	Locality of store-house.	Description of building.	Capacity of store-house.	Remarks.
1								
2								
3								
4								
5								
6								
7								
8								

FORM No. 112—(Old No. 38).

[See Section XX, Clause 45] 6.11.94.

Certificate of Registration of a Private Warehouse for the Storage of Ganja.

District

No. in Register No. 111—(55, "Board's Rules, 1888").

Locality of warehouse

Name of proprietor

Certified that the above warehouse has been licensed by the undersigned for the storage of ganja from this date until the 31st March 189 , on the following conditions, breach of which will entail cancelment of the registration, as well as any punishment prescribed by Act VII (B.C.) of 1878, or any other law for the specific offence committed :—

I.—That the warehouse shall have only one door, which shall be secured by two locks, one of which should be Chubb's, the key of one to be kept by the owner and that of the Chubb's by the Excise Officer appointed to supervise the store.

II.—That no deliveries of the drug shall be made to any one except in the presence of an Excise Officer, and under an order from the Collector, or from an officer duly authorized by the Collector to grant passes, and that the drug be delivered out only in the bundles as sealed.

8. Appendix A, Form No. 113, page 309.

(*a*) In the references at the heading of the for
"clauses 52, 54 and 55" for "cla
and 56."

(*b*) In the foot-note to the form, for the word "Collector," *substitute* the words "officer taking stock," and *add* the following certificate :—

"Certified that I have personally seen the weight of the *ganja* (or *siddhi*) shown and classified in column 10 as unfit for use, and wastage tested, and that it has been duly destroyed in my presence." 10.11.02

Col 4 "Different descriptions of Ganja in each Gola" 10-7-96.

FORM No. 113—(Old No. 39). 54, 55, 56. 52.54+55

[SECTION XX, CLAUSES 55, 56 AND 57.] 6.11.94

Statement showing the Result of Inspection of Stock of Ganja in the district for the year 189

1	2	3	5	6	7	8	9	10			11	12	13
								QUANTITY RECOMMENDED TO BE WRITTEN-OFF.					
Sub-division.	No of golahs.	Names of golahdars.	Balance at close of the last year.	Quantity stored during the current year.	Total of columns 4 and 5.	Quantity disposed of during the year.	Balance.	Ganja unfit for use and wastage destroyed.	Dryage or deficiency in weight within the limit of 2½ per cent.*	Total.	Quantity of deficiency, if any, in excess of 2½ per cent., on which duty is levied under Clause 55, Section XX of the Rules.	Quantity remaining in store after writing off and after deducting the quantity of the deficiency, if any, on which duty has been levied.	REMARKS.
			Mds. s. c.	Mds. s. c.	Mds. s. c.	Mds. s. c.	Mds. s. c.	Mds. s. c.	Mds. s. c.	Mds. s. c.	Mds. s. c.	Mds. s. c.	

* This column will show the total deficiency (exclusive of refuse) which the Collector recommends to be written-off.

10.7.6.

(309)

FORM No. 114—(Old No. 40).

[See Section XX, Clauses ~~57~~ 56 and ~~58~~ 57.] 6.11.54

Register of Weighments on delivery of Ganja stored in Registered Warehouse No. in district of

1		2	3	4				5				6
Number and date of pass for delivery and transit.		Date of presentation of pass for delivery.	Name of licensee to whom delivery is made.	Quantity delivered, as per weighment.				Duty paid on ganja delivered.				Remarks.
Number.	Date.			Flat.	Round.	Choor.	Total.	Flat.	Round.	Choor.	Total.	
				M. s. c.	M. s. c.	M. s. c.	M. s. c.	~~M. s. c.~~ R A D	~~M. s. c.~~ R A D	~~M. s. c.~~ R A D	~~M. s. c.~~ R A D	

No. 114A.

Daily abstract of Receipts and Expenditure of Ganja stored in Registered Warehouse No. , in the district of for 189-9 .

Date.	Previous day's balance.					This day's issues.					Balance in store.					Remarks.
	Flat large twigs.	Flat small twigs.	Round.	Chur.	Total.	Flat large twigs.	Flat small twigs.	Round.	Chur.	Total.	Flat large twigs.	Flat small twigs.	Round.	Chur.	Total.	
1	2					3					4					5
	M. s. c.	M. s. c.	M. s. c.	M. s. c.	M. s. c.	M. s. c.	M. s. c.	M. s. c.	M. s. c.	M. s. c.	M. s. c.	M. s. c.	M. s. c.	M. s. c.	M. s. c.	

N.B.—On any day on which there are any receipts, the quantity received should be shown in column 2 and added to the previous day's balance.

5-3-96.

"Description of offence charged, and the quantity of article seized. Village and thana where offence was committed." 7-3-96.

FORM No. 115—(Old No. 41). 56,57 6.11.94

[SEE SECTION XX, CLAUSES 57 AND 58.]

Abstract of Receipts and Expenditure of Ganja at Registered Warehouse at , No. , for the month ending , Proprietor

	Sorts of Ganja.				Duty levied.				Remarks.
	Flat.	Round.	Choor or rora.	Total all kinds.	Rs. 4. Flat.	Rs. 3-4. Round.	Rs. 2-8 Choor.	Total.	
	M. S. C.	M. S. C.	M. S. C.	M. S. C.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
(1) Balance in store as per last monthly return	20 0 0	10 0 0	1 0 0	31 0 0	...	...	...	..	
(2) Shown in import pass	50 0 0	30 0 0	2 0 0	82 0 0	...	...	...	...	
Imported from Rajshahye on the by pass No. (3) Deduct sold in transit	10 0 0	...	...	10 0 0	2,000 0 0	..	.	2,000 0 0	
(4) Deficient in weight	0 10 0	0 5 0	0 2 0	0 17 0	50 0 0	31 4 0	14 0 0	95 4 0	
(5) Net weight stored in the warehouse	39 30 0	29 35 0	1 38 0	71 23 0	...	...	...	...	
(6) Total to be accounted fo	59 30 0	39 35 0	2 38 0	102 23 0	..	...	...	...	
(7) Issued to (*a*) Jan Baksh	1 0 0	...	..	1 0 0	200 0 0	..	...	200 0 0	
(*b*) Ram Sing	.	0 20 0	...	0 20 0	...	125 0 0	...	125 0 0	
(*c*) Sahay Sing	...	.	0 10 0	0 10 0	...	.	70 0 0	70 0 0	
&c., &c., &c.	...	..	...	..	...	...	..	...	
				0	1 30 0	.200 0 0	125 0 0	70 0 0	395 0 0
"licensee of shop No. — at ———" 9-4-95.									
(8) Destroyed as unfit and wastage in the presence of Mr. Deputy Collector Smith on the 25th March 189	2 10 0	1 5 0	0 3 0	3 18 0	...	...	...		
(9) Written off as deficiency with Commissioner's approval	...	.	..		...	...	...		
(10) Total deduction	3 10 0	1 25 0	0 13 0	5 8 0	.	.	...	...	
Balance in store ...	56 20 0	38 10 0	2 25 0	97 15 0	2,250 0 0	156 4 0	84 0 0	2,490 4 0	

FORM No. 116—(Old No. 42).

[SEE SECTION XX, CLAUSE ~~59~~ 58] 6.11.54

License for the Sale of Ganja by Retail.

NOTE.—Counterfoil of this license will be issued by the vendor and filed in the Collector's Office.

District Vizag B
No. in Register No. 7 (49, "Board's Rules, 1888.") 7.1
Name of vendor
Locality of shop

Be it known that , resident of mouzah pergunnah , district of , is hereby authorized by the undersigned to open a shop at for the retail sale of ganja from the date of this license to 31st March 189 .

It is required of the holder of this license, as the condition of this license remaining in force, that the holder of it duly and faithfully perform and abide by the following Articles :—

I.—That he pay to Government, in advance, a monthly fee of Rs. in the following instalments :—
Two months' fee at the time of engaging to take this license ;
one month's ,, on the ; and
,, ,, on the first of every succeeding month until the whole of the fee due on the license is paid.

II.—That he pay to Government duty at the rate of per seer (or such other rate or rates as may from time to time be fixed by the Board of Revenue) on all quantities passed to his shop for retail sale.

III.—That the holder of the license do not sell any ganja except that purchased from a wholesale dealer, and delivered to him from a registered warehouse, under the pass of a duly authorized officer which must accompany the drug during transit.

IV.—That the holder of the license procure no ganja in wholesale quantities from other districts except under passes granted from this office ; the ganja so procured, if exceeding a month's supply, being brought for store in the registered warehouses.

V.—That he effect his sales of ganja only in the shop for which this license is granted, and that he do not sell ganja in any other place, or establish a second shop, without taking out a separate license for that shop.

VI.—That he do not sell more than one quarter of a seer of ganja to any person at one time.

VII.—That he do not receive any wearing-apparel or other goods in barter for ganja.

VIII.—That he do not open his shop, nor effect sales therein, before sunrise ; that he do not keep it open, or effect sales therein after 8 P.M. in the cold season (16th October to 15th March) and 9 P.M. in the hot season (16th March to 15th October) ; and that he do not harbour any suspected person in his shop.

IX.—That he do not permit persons of notoriously bad character to resort to his shop ; that he prevent gaming and disorderly conduct therein ; and that he give information to the nearest Magistrate or Police officer of any suspected persons who may resort to his shop.

X.—That he have constantly fixed up, at the entrance of his shop, a signboard bearing the following inscription in the Vernacular language of the country :—

(*Name of Vendor.*)

"LICENSED VENDOR OF GANJA."

XI.—That he do not sublet his shop or transfer his license to any other party.

VII That he do not receive any wearing apparel or other effects in barter for any excisable article to sale of which is covered by this license. 12.4.03.

IX That he do not permit drunkenness, riot, or gaming in his shop, or permit two or more persons who have been convicted of any non-bailable offence, or, who are reputed prostitutes to assemble in his shop, whether for the purpose of crime or prostitution, or not. 12.4.03

X or allow any person to sell ganja under this license unless the names of such persons shall have been previously registered in the Collector's office and endorsed by the Excise Deputy Collector on this license. 12.6.94

FORM No. 116A.

[SEE SECTION XX, CLAUSE 59A.]

Ganja Golahs.

Register of Personal Ledger on account of _____

Date.	Balance at credit of vendor.	Number of Treasury chalan.	Date of issue of ganja.	Quantity of ganja issued.	Amount of duty debits.	Balance at the credit of the vendor, after each transaction.	Initials of the Excise Deputy Collector or Subdivisional Officer.	REMARKS.
1	2	3	4	5	6	7	8	9

N.B.—A separate account should be opened in the case of each vendor making deposit account of duty in the Treasury or Sub-treasury. 8-5-93.

XII.—That he keep up daily a correct account in the following form showing the receipts and deliveries of ganja at his shop each day, and the balance in store. The forms of account books are to be purchased at the Collector's office :—

Date.	Quantity of Ganja.															
	In store from yesterday.			Received this day and whence received.			Total to be accounted for.			Sold this day.			Left in store.			
	Chargeable with duty.			Chargeable with duty.			Chargeable with duty.			Chargeable with duty.			Chargeable with duty.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Flat.	Round.	Choor.	Flat.	Round.	Choor.	Flat.	Round.	Choor.	Flat.	Round.	Choor.	Flat.	Round.	Choor.	
1	2			3			4			5			6			

"*N.B.*—For the Orissa Division the figures shown under 'chargeable with duty' should be altered from 'Rs. 5, Rs. 6-4 and Rs. 7' to Rs. 3-8, 'Rs. 5 and Rs. 5 8,' respectively."

XIII.—That he at once produce for inspection, on the demand of any Excise Officer above the rank of a ~~head-constable or chuprassee~~, his license and correct accounts; and that he do not prevent any Excise Officer of whatever grade from entering his shop at any hour of the day or night.

XIV. That he ... prescribed by the Board of

"That he return the passes under which he transports ganja within the period of their currency. Failure to so return the passes will be punishable under clause 2, section 59 of Act VII (B.C.) of 1878 as a breach of condition of the license." 7-10-96.

to forfeiture of this license and to the penalties prescribed by law for the specific offence committed.

N.B.—*In addition to the above conditions, licenses in Calcutta should contain the conditions imposed by the Commissioner of Police in the certificate issued under the provisions of sections* 36 *and* 37 *of Act IV (B.C.) of* 1866.

FORM No. 117—(Old No. 43).

[See Section XX, Clauses 61 and 63.] 60, 62 6 11.94

List of Licensed Retail Ganja Shops ordinarily drawing their supplies from the Warehouse, with memorandum of quantity of Ganja taken each month, &c.

No. of license.	Name of vendor.	Locality of shop.	Estimated monthly sales of the shop.	Quantity and sort of Ganja purchased by each vendor in—																																			
				April.			May.			June.			July.			August.			September.			October.			November.			December.			January.			February.			March.		
				Quantity.	Duty.	Fees.	Quantity.	Duty.	Fees.	Quantity.	Duty.	Fees.	Quantity.	Duty.	Fees.	Quantity.	Duty.	Fees.	Quantity.	Duty	Fees.	Quantity.	Duty.	Fees.	Quantity.	Duty.	Fees.	Quantity.	Duty.	Fees.	Quantity.	Duty.	Fees.	Quantity.	Duty.	Fees.	Quantity.	Duty.	Fees.

Note.—Where any vendor deals in more than one sort, state his sale in two or more lines and a total.

"5A. (*a*) How many Chubb's locks are in use in the warehouse? (*b*) Are they in good condition? (*c*) Are the instructions contained in the Board's Circular Order No. 8 of September 1898 regarding their use followed?" 10-8-99.

FORM No. 118—(Old No. 44).

[See Section XX, Clause ~~62~~ 61] 6.11.54

Form of Ganja Pass from a Warehouse to the Retail Shop.

Name of warehouse.
Registered number of pass.
Name of person to whom issued.
Date of issue.
Quantity and description of ganja covered by the pass.
Amount of duty levied.
Number and locality of shop to which the ganja is passed, with name of proprietor.
Date of return of pass.

A. B.,
Excise Officer.

NOTE.—This part will not be torn out, but will remain in the book as a check.

Registered No.
District
Name of person to whom given
Date of issue
Quantity and description of ganja covered by pass
Pass the ganja above described for transport to shop No. , belonging to , at , the full amount of duty amounting to Rs. , having been paid, at the rate of Rs. per seer. This pass is current till o'clock on the day of , when it should be returned to the Darogah.

A. B.,
Excise Officer.

NOTE.—This part to be torn out of the book and given to the person clearing the ganja.

FORM No. 119.

[See Section XX, Clause ~~76~~ 64] 6.11.54

Report on Inspection of $\frac{ganja}{siddhi}$ *Warehouses at*
in the district of
for the half-year ending 189

1. (*a*) Describe the warehouse. (*b*) Is it secure?
2. (*a*) Is it the property of Government or of the licensee? (*b*) If the property of Government, what rent does the licensee pay?
3. Where is it situate?
4. By whom is the Chubb's key kept, and by whom is $\frac{ganja}{siddhi}$ issued?
5. Where is the duplicate Chubb's key?
6. When was it last inspected by—
   (*a*). The Collector.
   (*b*). The Subdivisional Officer.
   (*c*). The Excise Deputy Collector.
7. Is it registered under clauses 44 and 46, section XX, and clause 10, section XIX of the Excise Manual?
8. By whom is $\frac{ganja}{siddhi}$ received? Does he before allowing $\frac{ganja}{siddhi}$ to be stored in a warehouse ascertain that the seals of the bundles are not broken, and that the weight and sorts correspond with the weight and sorts noted on the pass issued by the $\frac{ganja}{siddhi}$ producing district?
9. (*a*) Where is register 109 (old No. 37) kept, and by whom? (*b*) By whom is it signed?
10. Is any allowance made on account of wastage of $\frac{ganja}{siddhi}$ either in transit from the $\frac{ganja}{siddhi}$ producing districts to the wholesale warehouse, or from warehouse to the shops of the retailers?
11. (*a*) Where are the office copies of form 113 (old No. 39)? (*b*) Is the quantity in column 10 excessive? (*c*) If so, it should be explained. (*d*) Are the $\frac{ganja}{siddhi}$ dealers held responsible for any deficiency in excess of 2½ per cent. (*e*) and is duty levied for the same?

12. Where is register 114 (old No. 40) kept? By whom are entries made and signed?

13. Register 115 (old No. 41). Similar questions.

14. Register 117 (old No. 43). Similar questions. Are the duty and license fees levied entered in the appropriate columns of this register?

(*N.B.*—This register is not to be kept when duty is paid directly into the treasury.)

15. Do the licensed vendors pay the duty on $\frac{\text{ganja}}{\text{siddhi}}$ into the Government treasury direct before removing the same from the wholesale dealer's warehouse?

"16A. Are the passes for the transport of ganja returned within the period of their currency?" 15-10-97.

18. (*a*) Who issues the passes? (*b*) Is the duty on ganja, for which a pass is sought, paid into the treasury and challan of payment produced before the pass is signed and issued? (*c*) Are the duplicate passes returned in due time and pasted with the counterfoil? (*d*) If they are not returned within due time, is any penalty levied?

19. (*a*) By whom and on what date was stock last taken of this warehouse under clause 52, section XX, and clause 10. section XIX, pages 163 and 153 of the Manual? (*b*) Examine office copy of memorandum in form 120, and give abstract of it?

20. (*a*) When was refuse $\frac{\text{ganja}}{\text{siddhi}}$ last burnt, and in whose presence? (*b*) What certificate is there of this?

21. Note—

(1) The quantity of $\frac{\text{ganja (each kind)}}{\text{siddhi}}$ passed out on an average of the preceding six months in a month.

(2) The average rate per seer at which each kind is sold to consumers.

(3) The average total sale proceeds in a month.

(4) Cost price or the price paid to wholesale dealers or goladars of the average quantity sold.

(5) The duty paid on that quantity.

(6) The gross profit.

(7) The total license fees.

(8) What percentage of the gross profit is represented by the license fees, and is the amount levied in the shape of license fees sufficient or capable of further increase?

FORM No. 120.

[See Section XX, Clause 76.]

Memorandum of Inspection of a Ganja warehouse in the district of

	Mds.	s.	c.		Mds.	s.	c.
Actual balance remaining in stock at the end of March 1879	5	20	0	Sold during 1879-80	8	25	0
Received during 1879-80 from the producing districts	6	15	0	Transferred to other golahs or districts	3	10	0
Received by transfer from other golahs	3	5	0	Total expenditure ...	11	35	0
				Refuse destroyed in the presence of the Deputy Collector		20	0
(*a*) Total ...	15	0	0	(*b*) Total ...	12	15	0

	Mds.	s.	c.
Difference between (*a*) and (*b*)	2	25	0
Actual balance in stock found by weighment (*c*) on the 31st March 1880 ...	1	34	8
Deficiency ...	0	30	8
Deduct wastage allowance on 15 maunds (*a*) at 2½ per cent.	0	15	0
Excess deficiency on which duty is to be levied	0	15	0

N.B.—The quantity (*c*) will be the actual balance to be shown in stock on the 31st March 1890.

FORM No. 120.

[See Section XX, Clause 65.]

Memorandum of Inspection of the $\frac{\text{Ganja}}{\text{Siddhi}}$ *Warehouse No.* *at* *in the* $\frac{\text{district}}{\text{subdivision}}$ *of*

	Flat, large twigs.			Flat, small twigs.			Round.			Chur.			Total.		
	Mds.	Srs.	Chs.	Mds.	Srs.	Chs.	Mds.	Srs.	Chs.	Mds.	Srs.	Chs.	Mds.	Srs.	Chs.
A.—Actual balance remaining in stock at the close of the preceding year.															
Received since from the producing districts.															
Received since from other golas															
Total (A) ...															
B.—Sold from the beginning of the year up to (date of inspection).															
Transferred to other golas or districts.															
Total (B) ...															
Balance (A—B)															
of which—															
Fit for use															
Unfit for use															
Refuse															
Total ...															
Deficiency ...															

9. Appendix A, Form No. 120, page 316.

Add the following certificate at the foot of the form :—

"Certified that I have personally ascertained that the balance of *ganja* (or *siddhi*) in stock in the gola is correct." 11-11-1902.

Signature and designation.

14-7-97.

"12A. Is Register No. 114A. of the daily abstract of receipts and expenditure of ganja properly kept, and is the daily balance initialled by the officer in charge of the warehouse every time [illegible] issues ganja ?"

FORM No. 121—(Old No. 45.)

[See Section XXI, Clause 1.]

Form of Pass for the Importation of Charas.

Name of district.
Registered number of pass.
Name of person to whom issued.
Date of issue.
Quantity of charas covered by the pass.

Amount of duty levied.
Date of return of pass.

A. B.,
Excise Officer.

Note.—This counterfoil will remain in the possession of the officer granting the pass.

Name of district to which the charas is to be imported.
Registered number of pass.

Name of person to whom issued.

Date of issue.
Quantity of charas covered by the pass. Maunds seers
The pass is current till the day of
when it must be produced before the undersigned.
Name of place from which the drug is to be imported.

Route of transit.

A. B.,
Excise Officer.

Note.—This part will be torn out of the book and given to the person importing the charas.

FORM No. 122—(53, "Board's Rules. 1888").

[See Section XXI, Clause 1.]

Register of Passes for Charas.

Date.	Name of applicant for the pass.	Quantity of charas to be imported.	Amount of duty paid.	Number and date of challan paying the duty to the treasury.	Date of issue of the pass.	Date of arrival of the charas.	Date of payment of the balance of duty, if any.	Remarks.
1	2	3	4	5	6	7	8	9

FORM No. 123.

[SEE SECTION XXI, CLAUSE 5.]

Account showing the quantity of Charas received and expended by Wholesale Vendo in the district of for the year 189 .

STOCK IMPORTED.			STOCK DISPOSED OF.			Balance of stock in store after each transaction.
Date of receipt.	Quantity received.	Number and date of pass.	Date of sale.	Name and address of license dealer to whom sold.	Quantity sold.	
	Mds. s. c.				Mds. s. c.	Mds. s. c.

FORM No. 124—(Old No. 46).

[SEE SECTION XXI, CLAUSE 5.]

License to sell Charas by Retail.

NOTE.—*Counterfoil of this will be signed by the licensee and deposited in the Collector's office.*

District
Number of license in Register No. 7 (49, "Board's Rules, 1888").
Name of vendor
Locality of shop

Be it known that , resident of pergunnah , district of , is hereby authorized by the Collector of to open a shop for the sale by retail of charas at , in , from the date of this license to the 31st March 189 .

It is required of the holder of this license, as the condition of this license remaining in force, that he duly and faithfully perform and abide by the following Articles :—

I.—That he pay to Government a tax of Rs. in the following instalment :—

II.—That he effect sales of charas only in the shop for which this license is granted, and that he do not sell it in any other place or establish a second shop without a separate license.

III.—That he do not sell more than five tolahs of charas to any person at one time.

IV.—That he do not receive any wearing apparel or other goods in barter for charas.

V.—That he do not open his shop, nor effect sales therein, before sunrise; that he do not keep it open, nor effect sales therein, after 8 P.M. in the cold season (16th October to 15th March) and 9 P.M. in the hot season (16th March to 15th October); and that he do not harbour any person therein during the night.

"That he will return the passes under which he imports charas within the period of their currency." 3-7-96.

2. *Insert* the following form after Form No. 124A., page 319:—

"FORM No. 124B.

[See Section XXIA, clause 3.]

License for the sale of cocaine by Druggists and Chemists.

BE it known that , resident of , is hereby authorised by the Collector of to sell cocaine *bonâ fide* as medicine at .

It is required of the holder of this license as a condition of its remaining in force that he duly and faithfully perform and abide by the following articles:—

(*i*) That he pay to Government in advance a fee of Re. 1 for the financial year or any broken period thereof.

(*ii*) That he do not transfer this license to any other person.

(*iii*) That he sell cocaine only at the premises for which this license is granted, and that he do not sell cocaine in any other place without a separate license.

(*iv*) That he purchase all cocaine to be sold under this license either direct from Europe, or from a licensed vendor thereof, and that he do not receive or have in his possession cocaine obtained elsewhere.

(*v*) That he do not sell any cocaine to any person except on the prescription of a qualified medical practitioner: provided that this article shall not apply to sales of cocaine to any druggist or chemist holding an excise license for the sale thereof.

(*vi*) That he do not store any cocaine to be sold under this license in any premises other than those named therein.

VI.—That he do not permit persons of notoriously bad character to resort to his shop; that he prevent gaming and disorderly conduct therein; and that he give information to the nearest Magistrate or police officer of any suspected persons who may resort to his shop

VII.—That he have constantly fixed up at the entrance of his shop a signboard bearing the following inscription in the Vernacular language of the country:—

(*Name of Vendor.*)

"LICENSED VENDOR OF CHARAS."

VIII.—That he do not sublet his shop or transfer his license to any other party.

IX.—That he only obtains his charas from a licensed importer or by importing it himself under the rules for the importation of charas into Bengal. If he obtains the charas from a licensed importer of another district, it must be protected by a pass granted by the Collector of such other district: if from an importer in the district for which his shop is licensed, he can transfer the charas to his shop under a pass signed by such importer.

X.—That he keep a daily correct account of the receipt and sale of charas in the following form, to be balanced at the close of each day:—

STOCK RECEIVED.				STOCK SOLD.			Daily balance.
Date.	From whence received.	Quantity received.	Number and date of pass.	Date.	To whom sold.	Quantity sold.	
		Mds. s. c.				Mds. s. c.	

XI.—That he will at once produce for inspection, on the demand of any Excise Officer above the rank of head-constable or chuprassee, his license and correct accounts, and that he will not prevent any Excise Officer, of whatever grade, from entering his shop at any hour of the day or night.

XII.—The infringement of any of the above conditions will subject the holder of this license to forfeiture of his license and to the penalties prescribed in sections 59, 60, and 67 of Act VII (B.C.) of 1878. Failure to return the passes will be punishable under clause 2, section 59 of Act VII (B.C.) of 1878, as a breach of condition of the license.

The holder of this license shall return the passes under which he imports charas within the period of their currency.

COLLECTORATE OF ;

The 189 . *Collector.*

FORM No. 125.

[See Section XXII, Clause 6.]

Form of Pass for possession of Confiscated Articles.

Name of district

Registered No.

Date

For having in possession

of from

189 to 189 .

Excise Officer.

Name of district

Registered No.

Date

A is authorized to have in possession for private consumption only

of from 189 to 189 .

Excise Officer.

FORM No. 126.

[See Section XXII, Clause 7.]

Report of Disbursements of Fines and Forfeitures.

District.	Particulars of the case.	Amount of Fine.				Date on which period of appeal expired or appeal was rejected.	Date of final payment.	Remarks.
		Imposed.	Realised.	Distributed at once.	Balance since distributed.			

Collectorate of

The 189 . }

Collector.

FORM No. 127.

[See Section XXIII, Clause 2.]

Security Bond for the use of Excise Officers.

_____ residing at _____ in pergunnah _____ in the district of _____ in consideration of my appointment to the office of Excise Sub-Inspector do hereby covenant for myself, my heirs, executors and assigns with the Commissioner of Excise for the Lower Provinces of Bengal, or any officer exercising the powers of such Commissioner, his successors and assigns, that I will obediently, faithfully, diligently, and to the best of my

FORM No. 127.

(See Section XXIII, clause 1E.)

Security bond for the use of Excise Officers.

I_____residing at_____,
in pargana_____in the district of _____,
in consideration of my appointment to the office of Excise Sub-Inspector, do hereby covenant for myself, my heirs, executors and assigns, with the Secretary of State for India in Council, his sucessors in office or assigns, that I will obediently, faithfully, diligently, and to the best of my ability

fulfil all the duties of the said office ; that I will adhere strictly to such rules as may from time to time be enjoined by due authority for my guidance ; that I will hold myself bound to produce at all times, on requisition by due authority, all moneys, property, stores and the like that may be placed, or may come into my hands, or into the hands of any agent of mine by or on behalf of Government, and also all accounts, books, papers and the like connected with the disposition of any moneys, property, stores and the like belonging to Government ; that if I fail to produce any of the moneys, property, stores and the like, or any of the accounts, books, papers and the like, that I am bound as above to produce, or if I falsify or make away with any of the above accounts, books, papers and the like, or if I embezzle, steal or misappropriate any of the above moneys, property, stores and the like ; or if through any carelessness or negligence of mine, or otherwise, such moneys, property, stores and the like, or accounts, books, papers and the like are embezzled, stolen, misappropriated or otherwise made away with out of my custody and charge ; or if, through any neglect of my duties the Government is subjected to any loss in any way, or injury is caused to any person or persons for which the Government is held liable for damages or compensation, or the like, or if from my office of Excise Sub-Inspector I derive or endeavour to derive any advantage other than the pay or other allowances authorised by Government to me, then if it shall appear to the Commissioner of Excise for the Lower Provinces of Bengal, or any officer exercising the powers of such Commissioner, his successors and assigns, that I have been guilty of a breach of any one or more of the above conditions, I further covenant that, as a penalty for such breach or breaches, the whole of my security deposit in the Government Post Office Savings Bank at _____ or in any Savings Bank to which the same may have been transferred shall be forfeited ; and that not only to the extent of the damage done and the loss sustained, but absolutely, and so as to be at the entire disposal of the Government on simple declaration of forfeiture made by the Commissioner of Excise for the Lower Provinces of Bengal, or any officer exercising the powers of such Commissioner, his successors and assigns. I further covenant that if I leave or resign my appointment of Excise Sub-Inspector without giving one month's notice, the whole of the said security shall be forfeited. And I hereby further covenant that in case the said security deposit shall be found insufficient to cover any loss or damage or the like incurred by Government through me, in contravention of this bond, it shall be lawful for the Commissioner of Excise for the Lower Provinces of Bengal or any officer exercising the powers of such Commissioner, or any officer to whom the said Commissioner may delegate his powers in the matter, his successors and assigns, for the time being, to attach and appropriate by sale or otherwise any pay, moneys, or other property of any kind, of which I may be possessed or to which I am, or may be, or may become at any time and in any way entitled, in further satisfaction of such loss, damage and the like. And I further covenant that this bond shall commence to have effect from the date on which it is signed by me, and shall continue in force until

I shall have received a formal discharge of all liabilities under the signature of the said Commissioner of Excise for the Lower Provinces of Bengal, or any officer exercising the powers of such Commissioner, his successors and assigns, and shall have also received back this bond duly cancelled under the signature of the said Commissioner of Excise for the Lower Provinces of Bengal, or any officer exercising the powers of such Commissioner, his successors and assigns. As witness my hand this ———— day of ———— 19

Signed by the said ———— at ———— in the presence of ————

———— *1st Witness.*

———— *2nd Witness.*

10-1-1901.

FORM No. 127A.

(See Section XXIII, clause 1C.)

Security bond for the use of Excise Head Clerk with sureties.

I ———— son of ———— resident of ———— in pargana ———— in the district of ————, in consideration of my appointment to the office of the Excise Head Clerk, do hereby covenant for myself, my heirs, executors and assigns, with the Secretary of State for India in Council, his successors in office or assigns, that I will obediently, faithfully, diligently, and to the best of my ability fulfil all the duties of the said office; that I will adhere strictly to such rules as may from time to time be enjoined by due authority for my guidance; that I will carefully keep in my charge, preserve, account for, and produce on requisition of due authority, all accounts, books, papers, stores and the like that may be placed, or come into my hands, by or on behalf of Government; that I will not falsify, embezzle, steal, misappropriate, damage or otherwise make away with any of the aforesaid accounts, books, papers, stores and the like. If I fail to fulfil any of the above stipulations, or if through any carelessness or negligence of mine or otherwise, any of the said accounts, books, papers, stores and the like are falsified, embezzled, stolen, misappropriated, damaged or otherwise made away with out of my custody and charge; or the Government is subjected to any loss in any way, or if from my office as Excise Head Clerk I derive or endeavour to derive any advantage other than the pay or other allowances authorised by Government to me, then, as a penalty for such breach or breaches, on simple declaration to that effect made by the Commissioner of Excise for the Lower Provinces of Bengal or any officer exercising the powers of such Commissioner, his successors and assigns, I bind myself, my heirs, executors and assigns to pay to Government the sum of rupees two hundred and fifty. I hereby further covenant that in case the said amount shall be found insufficient to cover

any loss or damage or the like incurred by Government through me, in contravention of this bond, it shall be lawful for the Commissioner of Excise for the Lower Provinces of Bengal, or any officer exercising the powers of such Commissioner, or any officer to whom the said Commissioner may delegate his powers in the matter, his successors and assigns, to attach and appropriate by sale or otherwise any moneys or other property of any kind of which I may be possessed, or to which I am or may be, or may become at any time and in any way entitled, in further satisfaction of such loss, damage and the like. I further covenant that this bond shall commence to have effect from the date on which it is signed by me, and shall continue in force until I have received a formal discharge of all liabilities and have also received this bond duly cancelled under the signature of the said Commissioner of Excise for the Lower Provinces of Bengal, or any officer exercising the powers of such Commissioner, his successors and assigns.

*Dated the*_____

*Signature*_____

(*Principal.*)

We the undersigned do hereby declare ourselves sureties for the above named _____, and agree that, should he fail to abide by any of the terms of the above bond, we bind ourselves, our heirs, executors and assigns jointly and severally to forfeit to Government the sum of rupees two hundred and fifty on simple declaration to that effect made by the Commissioner of Excise for the Lower Provinces of Bengal, or any officer exercising the powers of such Commissioner, his successors and assigns.

*Witness*_____

*Dated the*_____

*Signature*_____

_____ *1st Surety.*

_____ *2nd Surety.*

10-1-1901.

FORM No. 127B.

(See Section XXIII, clause 10.)

Security bond for the use of Excise Head Clerk without sureties.

I_____son of _____resident of _____ in pargana_____ in the district of_____, in consideration of my appointment to the office of the Excise Head Clerk, do hereby covenant for myself, my heirs, executors, and assigns, with the Secretary of State for India in Council, his successors in office or assigns,

18

ability fulfil all the duties of the said office; that I will adhere strictly to such rules as may from time to time be enjoined by due authority for my guidance; that I will hold myself bound to produce at all times, on requisition by due authority, all moneys, property, stores and the like that may be placed, or may come, into my hands, or into the hands of any agent of mine, by or on behalf of Government, and also all accounts, books, papers and the like connected with the disposition of any moneys, property, stores and the like belonging to Government; that if I fail to produce any of the moneys, property, stores and the like, or any of the accounts, books, papers and the like, that I am bound as above to produce or if I falsify or make away with any of the above accounts, books, papers and the like, or if I embezzle, steal or misappropriate any of the above money, property, stores and the like; or if through any carelessness or negligence of mine, or otherwise, such money, property, stores and the like or accounts, books, papers and the like are embezzled, stolen, misappropriated, or otherwise made away with out of my custody and charge; or if through any neglect of my duties the Government is subjected to any loss in any ways or injury is caused to any person or persons for which the Government is held liable for damages or compensation, or the like, or if from my office of Excise Sub-Inspector, I derive or endeavour to derive any advantage other than the pay or other allowances authorised by Government to me, then if it shall appear to the said Commissioner of Excise for the Lower Provinces of Bengal, or any officer exercising the powers of such Commissioner, his successors and assigns, that I have been guilty of a breach of any one or more of the above conditions, I further covenant that as a penalty for such breach or breaches the whole of my security deposit in the Government Post Office Savings Bank at _____ or in any Savings Bank to which the same may have been transferred shall be forfeited; and that not only to the extent of the damage done and the loss sustained, but absolutely, and so as to be at the entire disposal of the Government on simple declaration of forfeiture made by the Commissioner of Excise for the Lower Provinces of Bengal, or any officer exercising the powers of such Commissioner, his successors and assigns. I further covenant that if I leave or resign my appointment of Excise Sub-Inspector without giving one month's notice the whole of the said security shall be forfeited. And I hereby further covenant that in case the said security deposit shall be found insufficient to cover any loss or damage or the like incurred by Government through me, in contravention of this bond, it shall be lawful for the Commissioner of Excise for the Lower Provinces of Bengal, or any officer exercising the powers of such Commissioner, or any officer to whom the said Commissioner may delegate his powers in the matter, his successors and assigns, for the time being, to attach and appropriate by sale or otherwise any pay, moneys, or other property of any kind, of which I may be possessed or to which I am, or may be, or may become at any time and in any way entitled, in further satisfaction of such loss, damage and the like. And I further covenant that this bond shall commence to have effect from the date on which it is signed by me, and shall continue in force until I have received a formal discharge of all liabilities under the signature of the said Commissioner of Excise for the Lower Provinces of Bengal, or any officer exercising the powers of such Commissioner, his successors and assigns, and have also received back this bond duly cancelled under the signature of the said Commissioner of Excise for the Lower Provinces of Bengal or any officer exercising the powers of such Commissioner, his successors and assigns. As witness my ~~bond~~ this _____ day of _____ 189 _____.

Signed by the said _____

at _____ in the presence of

_____ 1st Witness.

_____ 2nd Witness.

FORM No. 128 (Return XXXVI, "Board's Rules, 1888").

[See Section XXIII, Clause 3.]

Return showing the Securities given by Excise Officers in the district of *for the year* 189 .9

1	2	3	4	5	6	7	8
Serial number.	Name and designation of officer required to give security.	Amount of salary.	Extent of public money or other property entrusted to their hands.	Amount of security required.	Names of sureties and date of their engagement.	Nature and amount of each security.	Remarks.

Collectorate,

2. Expunge Form No. 128 on page 322 of the Manual.

11-10-1902.

FORM No. 129-(XIII, "Board's Rules, 1888").

[See Section XXIII, Clause 7*b*.]

Statement showing the Demand, Collection, and Balance of Excise Revenue and consumption of exciseable articles in the sub-division of during the month of 189 .

Consecutive number.	Name of exciseable article.	Place of vend.	Name of vendor.	Demand.							Collection.							Balance.						Description and quantity of articles passed out.	Remarks.
				Arrears.	Advance fee.	License fee.	Duty.	Distillery fee.	Miscellaneous.	Total.	Arrears.	Advance fee.	License fee.	Duty.	Distillery fee.	Miscellaneous.	Total.	Arrears.	Advance fee.	License fee.	Distillery fee.	Miscellaneous.	Total.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26

FORM No. 130—(XV, "Board's Rules, 1888").

[See Section XXIII, Clause 7c.]

Cash Account of Excise Revenue of the sub-division *for the month of* 189 .

Name of exciseable article.	Amount received.					Date of remittance to the treasury.	Number of Challan.	Amount of the Challan.					Balance in hand at the end of the month.	Remarks.
	License fee.	Duty.	Distillery fee.	Miscellaneous.	Total.			License fee.	Duty.	Distillery fee.	Miscellaneous.	Total.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

NOTE.—Show in a footnote the details of the quantity of exciseable article on which duty has been paid and the different rates of duty.

Thus—

	Rs.	A.	P.
1 Gallon at Rs. 3-2 per gallon	3	2	0
27 Gallons „ 3-4 „	87	12	0
	90	14	0
10 seers flat ganja, at Rs. 5 per seer	50	0	0
20 „ choor „ „ 7-0 „	140	0	0
Total ...	190	0	0

and so

9-2-96.

Col. 4 "and residence." 15-7-93.

~~"village and thana where the offence was committed." 15-7-93.~~

FORM No. 131—(48, "Board's Rules, 1888").

[See Section XXIII, Clause 18.]

Register of cases instituted under the Excise and Opium Laws.

1	2	3	4	5	6	7	8	9		10			11	12	13	1
Serial number.	Date of institution.	Name and rank of prosecuting officer.	Names of persons accused.	Definition of offence charged.	Date of judgment.	Definition of offence proved, with section of law under which punishable.	Abstract of order and sentence.	Persons.		Fines.			Persons to receive rewards.	Amount of reward payable to each person.	Date of payment of reward.	Result of appeal, if any, and Collector's remarks as to adequacy of punishment.
								Number brought to trial.	Number acquitted or discharged.	Amount realized.	Date of realization.	Date and number of treasury challan.				

Note.—This register should be examined by the Collector once a month, and explanation called for when the rewards do not appear to have been paid, when punishment or rewards appear to be inadequate, or when other matters appear to call for explanation.
The above form is also to be used for the monthly return of excise cases.

"Reason for non-payment in full of the reward granted."
16-3-93.

2 A

FORM No. 132—(50, "Board's Rules, 1888").

[See Section XXIII, Clause 19.]

Register of Challans of money on account of Excise Revenue paid to the Treasury.

Serial number.	Date.	Number of challans in consecutive series.	From whom received.	On what account.	Amount.						Signature of the Treasurer.	Remarks.
					License fees.	Still-head duty.	Distillery fees.	Duty on ganja and other drugs.	Price paid for opium.	Miscellaneous.		
1	2	3	4	5	6	7	8	9	10	11	12	13

N.B.—No challans for excise payments shall be received in the treasury without the initials of the Excise Head Clerk or Accountant, as evidence of the correctness of the entries therein made. Every such challan is to be at first presented to the Excise Head Clerk or Accountant, who after being satisfied of the correctness of the entries therein made, or making therein the necessary correction, is to enter the details in the register, and return it to the presenter, having attested it by his initials.

At the end of every day the register is to be sent to the Treasurer for his signature. On its return from the Treasurer, duly signed, payments on account of license fees are to be entered in Register No. 7 (49, Board's Rules, 1888). The entries of payments made in other registers on production of challans of payments should be also daily compared with the entries made in this register, and discrepancies reconciled.

FORM No. 132.

[See Section XXIII, Clause 19.]

Register of Chalans of Money on account of Excise Revenue paid into the Treasury.

Serial number of chalan.	Number assigned to chalan in the treasury accounts.	Date of chalan.	By whom paid.	Locality and description of shop on account of which the license fee or duty is paid.	Amounts paid on account of—																												
					License fee.															Duty.										Distillery fee.	Rent of toddy trees.	Miscellaneous receipts.	Grand total (columns 21 + 30 + 31 + 32 + 33.)	Signature of the treasurer.	Remarks.
					Country spirit.	Rum.	Imported liquor.	Beer.	Tari.	Pachwai.	Ganja.	Siddhi.	Majum.	Charas.	Opium.	Maduk.	Chandu.	Poppy-heads.	Druggists' permits.	Total of columns 6 to 20.	Country spirit.	Rum.	Beer.	Ganja.	Siddhi.	Charas.	Opium (sale proceeds).	Spirits used for arts.	Total of columns 22 to 29.	Country spirit.					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36

N.B.—1. No chalan for excise payments shall be received in the treasury without the initials of the Excise Head Clerk or Accountant, as evidence of the correctness of the entries therein made. Every such chalan is to be first presented to the Excise Head Clerk or Accountant, who after being satisfied of the correctness of the entries therein made or making therein the necessary correction, is to enter the details in the register and return it to the presenter, having attested it by his initials.

2. The total of columns 6 to 33 should be struck daily. At the end of each day, the register is to be sent to the treasurer for his signature. On its return from the treasurer, duly signed, payments on account of license fees are to be entered in Registers Nos. 7, 7 A and 7 B. The entries of payments made in other registers, on production of chalans of payments, should be also daily compared with the entries made in this register, and discrepancies reconciled.

5-8-95.

Head 3. "Number assigned to chalans in the treasury accounts."

21-12-92.

FORM No. 133.

[See Section XXIII, Clause 23.]

Register of Stores appertaining to the Excise Department in the district of *for the year* 189 -9 .

1	2	3	4	5	6	7	8
Date of receipt.	Name of article with description.	Number of pieces.	Cost.	Initials.	Date of disposal.	Value realized.	Initials.

FORM No. 134.

[See Section XXIII, Clause 23.]

Re turn showing the Stores in the Excise Department in the district of *for the five years ending on* 189 .

Name and description of articles.	Number of pieces as per last quinquennial return.	Cost.	Number of pieces received during the period to which the return relates.	Name of office by which the articles were supplied, with number and date of the letter and letters forwarding them.	Cost.	Total number to be accounted for (column 2 + column 4).	Total cost of the articles (column 3 + column 6).	Total number of pieces returned during the period to which the return relates, with number and date of letter of the office acknowledging receipt of the same.	Total number of pieces sold during the period to which the return relates.	Total amount of sale proceeds realized.	Total number of pieces remaining in store.	Total cost of the articles in store.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14

N.B.—Any article locally purchased is to be entered in column 5, and the cost thereof in column 6, and the fact to be noted in column 14, headed "Remarks."

Collectorate of }

The 189 . }

Collector.

FORM No. 135.

SEE SECTION XXIII, CLAUSE 23.]

Memorandum of Increase and Decrease of Stores in the Excise Department in the district of *for the year* 189 -9 .

NAME OF DISTRICT.	Name of article and description.	Number of pieces.	Cost.	INCREASE.			DECREASE.			REMARKS.
				Date of receipt.	If supplied.	If purchased.	Date of sale or return.	If returned.	If sold.	
					Name of office by which each article was supplied, with number and date of the letter forwarding it.	Number date and amount of the abstract contingent bill in which the cost was charged.		To whom, with No. and date of the letter acknowledging receipt of the store returned.	Date of sale and credit of the amount of sale proceeds into the treasury, and amount of sale-proceeds.	
1	2	3	4	5	6	7	8	9	10	11

COLLECTORATE OF

The 189 .

Collector.

FORM No. 136.

[See Section XXIII, Clause 24.]

Report of Officer to be placed in charge of the Excise Department in the district of

1	2	3	4	5	6	7
District.	Name of Deputy Collector in charge of the Excise Department.	Date of taking charge of the Excise Department.	What other duties he is in charge of.	Grounds of selection.	Collectors opinion as to his fitness for the charge.	Remarks.

Collectorate of

The 189 .

Collector.

of my agent, the Government is subject[illegible] in any way or injury is caused to any person or persons for which the Government is held liable for damages or compensation or the like, or if from my office of Excise Sub-Inspector, I derive or endeavour to derive any advantages other than the pay or other allowances authorised by Government to me, then if it shall appear to the said Commissioner of Excise for the Lower Provinces of Bengal, or any officer exercising the powers of such Commissioner, that I or my agent has been guilty of a breach of any one or more of the above conditions, then to make good such loss I pledge the undermentioned property, which is exclusively in my possession and enjoyment as proprietor, and which I have full right hereby to pledge, till the performance of the conditions set forth in this security bond. I myself, my heirs, executors and representatives shall have no power to sell, grant, pledge, or alienate the said property in any way, directly or indirectly. I will at once make good any loss or any money embezzled by me or by my agent. If I should fail to do so, Government under the provisions of the law for the time being, or which may hereafter be in force for realization of arrears of revenue, shall be entitled to realize any damages or embezzled money by sale of the pledged property. If the sale-proceeds of the property in question should fall short of the amount embezzled, Government (under the provisions of the law for the time being in force, or which may hereafter be in force for the recovery of arrears of Government revenue) shall have power to recover it by sale of any other property, moveable or immoveable, now or hereafter held by me either in my own name or in the *benamee* of others or held by my heirs or executors as such, against which no objections, whether made by myself or by my heirs, executors or representatives, shall stand good.

2. I further covenant that if I leave or resign my appointment of Excise Sub-Inspector without giving one month's notice, the whole of the property pledged shall be forfeited. And I further covenant that the bond shall commence to have effect from the date on which it is signed by me, and shall continue in force until I have received a formal discharge, which shall not be capriciously withheld, of all liabilities under the signature of the said Commissioner of Excise for the Lower Provinces of Bengal, or any officer exercising the powers of such Commissioner or his successors, and have also received back this bond duly cancelled under the signature of the said Commissioner of Excise for the Lower Provinces of Bengal, or any officer exercising the powers of such Commissioner or his successors.

As witness my hand this day of 189 signed by the said at in the presence of

1*st* witness.

2*nd* witness.

15-1-92.

XIII.—That, in the event of his also holding *a wholesale* license for the vend of spirituous and fermented liquors, he keep the account of sales under each license separate and put up a separate signboard for each.

XIV.—That he at once produce for inspection, on demand of any Excise officer above the rank of a head-constable or chaprási, his license and correct accounts, and do not prevent any Excise officer of whatever grade from entering his shop at any hour of the day or night.

XV.—That, on the requisition of the Collector, he closes his shop on the approach of troops, and keep it closed as long as he is required so to do.

The infringement of any of the above conditions will subject him to forfeiture of this license and to the penalties prescribed in sections 59, 60, and 67, Act VII (B.C.) of 1878.

[N.B.—*In addition to the above conditions, licenses in Calcutta should contain the conditions imposed by the Commissioner of Police in the certificate granted under the provisions of sections* 36 *and* 37 *of Act IV* (*B.C.*) *of* 1866.]

COLLECTORATE OF ;
The 18 . } *Collector.*

NOTE.—In the district of Puri and in those portions of the district of Hooghly that are within three miles of foreign territory, the limit to retail sale of country liquor is one reputed quart bottle; and in the distillery areas of Hazáribágh, Monghyr, Bhágalpur and the districts of the Patna Division it is three reputed quart bottles. The necessary correction should be made in the license at the time of issue. 12-2-92.

Form No. 144.

[See section VIII, clause 2, and section X, clause 2.]

Register of passes for the transport of country Rum.

Number.	Date of issue.	District from which pass is issued.	Number of days for which pass is current.	Name of persons to whom granted.	Distillery from which the rum is issued.	Quantity imported and covered by the pass.		Whether imported under bond or after payment of duty.	Amount of duty paid or amount leviable if under bond.	Date of arrival of consignment.	Officer by whom consignment was examined, with date of examination.	Amount of duty paid on issue.	Date of payment.	Remarks.
						Gross gallons.	London-proof gallons.							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

4-5-93.

FORM No. 142.

[See Section XVIII, clause 9.]

Pass for the possession of more than four seers of tari.

Counterfoil.

Registered No.

District or Subdivision

Date of issue 18 .

Pass issued to resident of

thana

to have in his possession seers of tari (being in excess of 4 seers) from 18 to 18 , provided that nothing herein contained shall authorise any sale of such tari.

Date of return of pass 18 .

Excise Dy. Collector or Subdivisional Officer.

Pass.

Registered No.

District or Subdivision

Date of issue 18 .

resident of thana

is authorised to have in his possession the quantity of tari mentioned below (being above 4 seers) under this pass from 18 to 18 , provided that nothing herein contained shall authorise any sale of such tari.

Quantity of tari for which this pass is issued seers.

Date of return of pass 18 .

Excise Dy. Collector or Subdivisional Officer.

N.B.—Failure to return the pass is punishable under clause 2, section 59 of Act VII (B.C.) of 1878.

9-4-93.

FORM No. 138.

FORM No. 141.

[See Section XXIII, clause 12.]

Questions for Inspecting Officers inspecting shops for the retail vend of Country Spirits issued from central distilleries.

1. Describe site of shop with reference to the rules.

2. Is the shop on the site specified in the settlement proposals sanctioned by the Board? (*b*) If not, has the change been sanctioned by the Commissioner?

3. Does the shop appear to be a public nuisance? (*b*) If so, state in what way?

4. Is there any evidence as to people lying drunk near the distillery shop, or being seen intoxicated in public in its neighbourhood? (*b*) Analyse evidence.

5. Do the neighbours testify to any increase in drinking? (*b*) Give names and positions of persons so testifying and analyse their evidence.

6. Is the sign-board hung up conspicuously at the entrance to the shop?

7. What does it contain?

8. What are its dimensions and material?

9. Does the *abkar* sell spirit elsewhere than at the licensed shop? (*b*) What evidence was taken on the point? (*c*) Give names and positions of witnesses examined.

10. Is the license in the shop produced for inspection? (*b*) What is its period of currency?

11. Did the holder of the current license hold a license for the past year also?

12. If not, what has become of the former licensee? (*b*) Is there any reason to suspect him of illicit dealings?

13. Is the name of the salesman or *gumashta* entered in the license?

14. In what quantities is liquor generally sold? (*b*) State evidence.

15. Do customers pay for liquor in cash or give any other article in exchange? (*b*) State evidence as above.

State from actual

FORM No. 138.

[See Section II, Clause 19.]

License for the retail Vend of Spirituous and Fermented Liquors, whether manufactured in this country or imported from abroad.

District
No. of license in Register No. 7 (49, "Board's Rules, 1888")
Name of vendor
Locality of vend

Note.—Counterpart to be signed by the licensee and filed in the Collector's office.

Be it known that , resident of mauza pargana , district of , is hereby authorized by the undersigned Collector of to open a shop at for the sale by RETAIL of SPIRITUOUS and FERMENTED LIQUORS MANUFACTURED IN THIS COUNTRY, WHETHER in the ENGLISH or in the NATIVE method, or imported from abroad, from the date of this license to the 31st March 189 .

It is required of the holder of this license, as a condition of its remaining in force, that he duly and faithfully perform and abide by the following Articles :—

I.—That he pay to Government in advance a monthly fee of Rs. in the following instalments :—

Two months' fee at the time of engaging to take this license ;
One month's ,, on the ; and
One ,, ,, on the first of every succeeding month until the whole of the fees due on the license have been paid.

II.—That all spirituous and fermented liquors sold under this license when manufactured in this country, whether in the English or in the native method, be brought from a licensed or a public distillery under pass or purchased from a licensed wholesale dealer, and when imported from abroad, be brought from Calcutta or from other districts under pass or purchased from a licensed wholesale dealer.

III.—That he return the pass to the officer issuing it on the expiry of the time for which it is current.

IV.—That he do not sublet his shop or transfer his license to any other party or allow any person to sell liquor under this license, unless the name of such person be registered for the purpose in the Collector's office, and endorsed by the Excise Deputy Collector on this license.

V.—That he effect his sales of liquors only in the shop for which this license is granted, and that he do not sell liquors in any other place or establish a second shop without a separate license.

[Board's Excise Form No. 138.]

FORM 138.

[See Section II, Clause 19.]

License for the retail Vend of Spirituous and Fermented Liquors, whether manufactured in this country or imported from abroad.

NOTE.—Counterpart to be signed by the licensee and filed in the Collector's Office.

District
No. of license in Register No. 7 (49, Board's Rules, 1888)
Name of vendor
Locality of vend

Be it known that , resident of mouzah , pergunnah , district of , is hereby authorized by the undersigned Collector of to open a shop at for the sale by RETAIL of SPIRITUOUS and FERMENTED LIQUORS MANUFACTURED IN THIS COUNTRY, WHETHER in the ENGLISH or in the NATIVE method, or imported from abroad, from the date of this license to the 31st March 189 .

It is required of the holder of this license, as a condition of its remaining in force, that he duly and faithfully perform and abide by the following Articles: —

I.—That he pay to Government in advance a monthly fee of Rs. in the following instalments: —

Two months' fee at the time of engaging to take this license;
One month's ,, on the ; and
One ,, ,, on the first of every succeeding month until the whole of the fees due on the license have been paid.

II.—That all spirituous and fermented liquors sold under this license, when manufactured in this country, whether in the English or in the native method, be brought from a licensed or a public distillery under pass or purchased from a licensed wholesale dealer, and when imported from abroad, be brought from Calcutta or from other districts under pass or purchased from a licensed wholesale dealer.

III.—That he return the pass to the officer issuing it on the expiry of the time for which it is current.

IV.—That he effect his sales of liquors only in the shop for which this license is granted, and that he do not sell liquors in any other place or establish a second shop, without a separate license.

V.—That he sell no liquor of any description to European soldiers.

VI.—That he do not sell to one person, at one time, more than two imperial gallons, or twelve quart bottles of spirits.

VII.—That he do not receive any wearing-apparel or other goods in barter for liquor.

VIII.—That he do not open his shop, or effect sales therein before sunrise, or keep it open, or effect sales therein, after 8 p. m. in the cold season (16th October to 15th March) and 9 p. m. in the hot season (16th March to 15th October), and that he do not harbour suspicious characters therein.

IX.—That he do not permit persons of notoriously bad character to resort to his shop; that he prevent gaming and disorderly conduct therein; and that he give information to the nearest Magistrate or Police officer of any suspected persons who may resort to his shop.

X.—That he have constantly fixed up at the entrance of his shop a signboard bearing the following inscription, both in English and the vernacular language of the country :—

(*Name of Vendor.*)

"Licensed to sell, by retail, spirituous and fermented liquors manufactured in this country or imported from abroad."

XI.—That he do not sublet his shop or transfer his license to any other party.

XII.—That he keep up daily a correct account separately for country spirit, rum, and imported liquors in the following form in a printed account-book to be purchased at the Collector's office :—

For country spirit.

Day of the month.	Quantity remaining in store from yesterday.			Quantity received this day, and amount of duty paid.				Total quantity to be accounted for.			Quantity sold this day.			Quantity remaining in store at close of the day.			Remarks by official visitor, specifying time, date of visit, and rank of visitor.
				Quantity, and whence received.			Duty.										
	Gals.	Qts.	Pts.	Gals.	Qts.	Pts.	Rs.	Gals.	Qts.	Pts.	Gals.	Qts.	Pts.	Gals.	Qts.	Pts.	

Date.	Names of Articles.							
	(*a*) Balance in hand from yesterday.		(*b*) Quantity received.		(*c*) Quantity sold.		(*d*) Cost price of quantity sold.	(*e*) Price obtained by sale.
	Gallons.	Bottles.	Gallons.	Bottles.	Gallons.	Bottles.	Rs.	Rs.

XIII.—That he at once produce for inspection, on demand of any Excise Officer above the rank of a head-constable or chuprassee, his license and correct accounts, and do not prevent any Excise Officer of whatever grade from entering his shop at any hour of the day or night.

XIV.—That on the requisition of the Collector, he closes his shop on the approach of troops, and keep it closed as long as he is required so to do.

XV.—That, in the event of his also holding a *wholesale* license for the vend of spirituous and fermented liquors, he keep the account of sales under each license separate and put up a separate signboard for each.

The infringement of any of the above conditions will subject him to forfeiture of this license and to the penalties prescribed in sections 59, 60, and 67, Act VII (B.C.) of 1878

[N.B.—*In addition to the above conditions licenses in Calcutta should contain the conditions imposed by the Commissioner of Police in the certificate granted under the provisions of sections* 36 *and* 37 *of Act IV* (*B.C.*) *of* 1866.]

Collectorate of ; } *Collector.*
The 18 . }

Note.—In the district of Pooree and in those portions of the district of Hooghly that are within three miles of foreign territory the limit to retail sale of country liquor is one reputed quart bottle; and in the distillery areas of Hazaribagh, Monghyr, Bhagulpore and the districts of the Patna Division it is three reputed quart bottles. The necessary correction should be made in the license at the time of issue. 1-10-91.

Notification No. 232S.R., dated 6th January 1900.—*Calcutta Gazette*, 10th January 1900, page 21.

Notification No. 233S.R., dated 6th January 1900.—*Calcutta Gazette*, 10th January 1900, page 21.

Notification No. 234S.R., dated 6th January 1900.—*Calcutta Gazette*, 10th January 1900, page 21.

Notification No. 235S.R., dated 6th January 1900.—*Calcutta Gazette*, 10th January 1900, page 21.

Notification No. 236S.R., dated 6th January 1900.—*Calcutta Gazette*, 10th January 1900, page 21. 4-2-1900.

APPENDIX B.

NOTIFICATIONS—By Government and the Board.

The 21st March 1887.—It is hereby notified for general information that under section 18 of the Bengal Excise Act, VII (B.C.) of 1878, as amended by Act IX of 1885, the excise duty on each gallon London-proof of country spirits manufactured in the distilleries in the several districts of Lower Bengal shall be levied at the following rates, with effect from the 1st April 1887 :—

Calcutta Gazette, 23rd March 1887, page 192.

		Rates.		
		Rs. A.	Rs. A.	Rs. A.
	Burdwan Division.			
D.	Burdwan (except Raneegunge subdivision)	4 0		
	Raneegunge subdivision*	3 0		
D.	Bankoora	2 8		
D.	Beerbhoom	2 8		
D.	Midnapore	5 0†	2 8‡	1 9§
D.	Hooghly	4 0		
D.	Howrah (exclusive of Howrah and Bally Municipalities) ...	5 0		
	Presidency Division.			
D.	Calcutta (*i.e.*, the jurisdiction of the Excise Superintendent, including the Suburbs and the Municipalities of Howrah and Bally)	5 0		
D.	24-Pergunnahs, exclusive of the Suburbs	5 0		
D.	Nuddea	5 0		
D.	Jessore	5 0		
D.	Khoolna			
D.	Moorshedabad	4 6		
	Rajshahye Division.			
	Dinagepore	3 2		
	Rajshahye	3 2		
	Rungpore	3 2		
	Bogra	3 2		
	Pubna	3 2		
	Julpigoree	2 8		
	Darjeeling	...		
	Dacca Division.			
D.	Dacca	4 6		
D.	Furreedpore	3 12		
D.	Backergunge	3 12		
D.	Mymensingh	3 12		
	Chittagong Division.			
	Chittagong	3 2		
	Noakholly	2 8		
	Tipperah	2 8		

D.—Districts in which sudder distilleries are now established.
* *See* notification regarding Raneegunge depôt, pages 335 and 336.
† Where it was formerly Rs. 4.
‡ Where it was formerly Rs. 2.
§ Where it was formerly Re. 1-4.

		Rates. Rs. A.	Rs. A.	Rs. A.
	Patna Division.			
D.	Patna	2 0		
D.	Gya	2 8		
D.	Shahabad	2 0		
D.	Mozufferpore	2 8		
D.	Durbhunga	2 8		
D.	Sarun	2 8		
D.	Chumparun	2 8		
	Bhagulpore Division.			
D.	Monghyr	3 0		
D.	Bhagulpore	3 0		
	Purneah	3 2		
	Maldah	3 2		
D.	Sonthal Pergunnahs ...	2 0 / 1 8		
	Orissa Division.			
D.	Cuttack	2 0		
D.	Pooree	2 0		
D.	Balasore	2 0		
	Chota Nagpore Division.			
D.	Hazaribagh	1 14		
	Lohardugga	1 14		
	Singbhoom	1 14		
	*Manbhoom	1 14		

Notifications fixing distillery limits.

The distillery limits in Calcutta and the following places were fixed by the Notifications indicated in each case :—

1. *Burdwan.*—Notification, dated the 11th March 1890, published on page 197 of the *Calcutta Gazette* of the 12th idem.*

2. *Bankoora.*—Notification, dated the 21st April 1891, published on page 420 of the *Calcutta Gazette* of the 22nd idem.

3. *Beerbhoom.*—Notification, dated the 11th March 1890, published on page 198 of the *Calcutta Gazette* of the 12th idem.

4. *Midnapore.*—Notification, dated the 16th May 1891, published on page 488 of the *Calcutta Gazette* of the 20th idem.

5. *Hooghly* (Hooghly and Serampore).—Notification, dated the 17th March 1890, published on page 218 of the *Calcutta Gazette* of the 19th idem, and notification, dated the 22nd April 1890, published on page 325 of the *Calcutta Gazette* of the 23rd idem.

6. *Howrah.*—Notification, dated the 11th March 1889, published on page 190 of the *Calcutta Gazette* of the 13th idem.

7. *Calcutta* (Manicktollah).—Notification, dated the 12th March 1881, published on page 371 of the *Calcutta Gazette* of the 30th idem.

Calcutta (Russa).—Notification, dated the 29th March 1887, published on page 220 of the *Calcutta Gazette* of the 30th idem.

8. *24-Pergunnahs.*—Notification, dated the 11th March 1889, published on page 190 the *Calcutta Gazette* of the 13th idem.

9. *Nuddea.*—Notification, dated the 11th March 1890, published on page 198 of the *Calcutta Gazette* of the 12th idem.

10. *Jessore.*—Notification, dated the 17th March 1890, published on pages 218 and 219 of the *Calcutta Gazette* of the 10th idem.

11. *Khulna.*—Notification, dated the 18th March 1890, published on page 219 of the *Calcutta Gazette* of the 19th idem.

* For Raneegunge depôt boundaries—*vide* separate notification, pages 335 and 336.

1. Page 332.—*Substitute* the following for the notification cited against Bankura in Appendix B :—

Notification dated the 28th December 1900, published on page 194, Part I of the *Calcutta Gazette* of the 13th February 1901.

12-6-1901.

2. Page 332.—*Substitute* the following for the notification cited against Midnapore in Appendix B :—

Notification dated the 18th December 1900, published on page 109, Part I of the *Calcutta Gazette* of the 16th January 1901.

12-6-1901.

Appendix B, page 333.

For the notification dated the 24th August 1898 under section 17A of the Bengal Excise Act, *substitute* the the following revised notification:—

The 6th November 1902. In supersession of the notification dated the 24th August 1898, published on pages 925-926, Part I, of the *Calcutta Gazette* of the 31st idem, the Board of Revenue, under the powers vested in them by section 17A of the Bengal Excise Act, VII of 1878, as amended by Act IV (B.C.) of 1881, hereby declare, with the sanction of the Local Government, that the possession without a license from the Collector or other duly authorised officer, of any foreign exciseable article in any quantity whatsoever (except spirituous and fermented liquors imported by sea and kept only for private use and consumption, and not for sale) is absolutely prohibited within the districts noted below :—

Divisions.	Districts.
Burdwan ...	... Midnapore. Hooghly. Howrah.
Presidency ...	... 24-Parganas. Calcutta. Nadia..
Rajshahi ...	... Jalpaiguri. Darjeeling.
Chittagong	... Tippera. Noakhali. Chittagong.
Patna ...	... Champaran. Muzaffarpur. Darbhanga.
Bhagalpur ...	... Bhagalpur. Purnea.
Orissa ...	... Cuttack. Balasore. Angul and the Khondmals. Puri.
Chota Nagpur	... Ranchi. Palamau. Manbhum. Singhbhum.

2. This revised notification will take effect from the 1st December 1902. 11-12-1902.

12. *Moorshedabad.*—Notification, dated the 11th March 1890, published on page 198 of the *Calcutta Gazette* of the 12th idem.

13. *Dacca.*—Notification, dated the 17th March 1890, published on page 219 of the *Calcutta Gazette* of the 19th idem.

14. *Furridpore.*—Notification, dated the 18th March 1890, published on page 220 of the *Calcutta Gazette* of the 19th idem.

15. *Backergunge.*—Notification, dated the 25th March 1890, published on page 237 of the *Calcutta Gazette* of the 26th idem.

16. *Mymensingh.*—Notification, dated the 25th March 1890, published on page 237 of the *Calcutta Gazette* of the 26th idem, and erratum dated the 22nd September 1890, published on page 999 of the *Calcutta Gazette* of the 15th October 1890.

17. *Patna.*—Notification, dated the 30th March 1886, published on page 393 of the *Calcutta Gazette* of the 31st idem.

18. *Gya.*—Notification, dated the 11th August 1886, published on page 1063 of the *Calcutta Gazette* of the 6th October 1886.

19. *Shahabad* (*Arrah*).—Notification, dated the 14th March 1887, published on page 173 of the *Calcutta Gazette* of the 16th idem.

20. *Mozufferpore.*—Notification, dated the 15th January 1887, published on page 74 of the *Calcutta Gazette* of the 2nd February 1887.

21. *Durbhunga.*—Notification, dated the 6th March 1886, published on page 191 of the *Calcutta Gazette* of the 10th idem.

22. *Sarun* (*Chupra*).—Notification, dated the 6th March 1886, published on page 277 of the *Calcutta Gazette* of the 24th idem.

23. *Champarun* (*Bettiah*).—Notification, dated the 6th March 1886, published on page 192 of the *Calcutta Gazette* of the 10th idem.

24. *Monghyr.*—Notification, dated the 16th March 1886, published on page 259 of the *Calcutta Gazette* of the 17th idem.

25. *Bhagulpore.*—Notification, dated the 6th April 1886, published on page 412 of the *Calcutta Gazette* of the 7th idem.

26. *Sonthal Pergunnahs* ... { Dumka. / Deoghur. / Godda. / Rajmehal. / Pakour. } Notifications, dated the 30th August 1887, published on page 776 of the *Calcutta Gazette* of the 31st idem.

27. *Cuttack.*—Notification, dated the 17th March 1890, published on page 218 of the *Calcutta Gazette* of the 19th idem.

28. *Pooree.*—Notification, dated the 18th March 1890, published on page 219 of the *Calcutta Gazette* of the 19th idem.

29. *Balasore.*—Notification, dated the 17th March 1890, published on page 218 of the *Calcutta Gazette* of the 19th idem.

20. *Hazaribagh* (*Giridih*).—Notification, dated the 25th March 1890, published on page 237 of the *Calcutta Gazette* of the 26th idem.

The 23rd September 1878.—In exercise of the powers conferred upon him by section 3 of Regulation I of 1872, entitled the Sonthal Pergunnahs Settlements Regulation, the Lieutenant-Governor of Bengal is pleased to direct that "the Bengal Excise Act, 1878" (Act VII (B.C.) of 1878) shall have force and effect in the Sonthal Pergunnahs with effect from this date, with the exception of so much of section 5 of the said Act as relates to the manufacture of pachwai.

Calcutta Gazette, 2nd October 1878, page 1082.

UNDER the power vested in them by section 17A of the Bengal Excise Act, as amended by Act IV (B.C.) of 1881, the Board hereby declare, with the sanction of the Local Government, that the possession, without a license from the Collector or other duly authorized officer, of any foreign exciseable article in any quantity whatsoever (except spirituous and fermented liquors imported by sea and kept

Calcutta Gazette, 21st June 1882, page 546.

only for private use and consumption, and not for sale) is absolutely prohibited within the districts noted below :—

Patna Division.

Chumparun. | Mozufferpore.

Durbhunga.

Bhagulpore Division.

Bhagulpore. | Purneah.

Rajshahye Division.

Darjeeling. | Julpigoree.

Chittagong Division.

Tipperah. | Chittagong.

Chota Nagpore Division.

Lohardugga. | Singbhoom.

Orissa Division.

Balasore. | Cuttack.

Pooree.

Burdwan Division.

Midnapore.

The 26th March 1883.—It is hereby notified that under the authority vested in him by section 41 of Act VII (B.C.) of 1878, the Lieutenant-Governor has been pleased to vest all Police Officers throughout Bengal with the powers given to Excise Officers by sections 39 and 40 of the said Act.

Calcutta Gazette, 28th March 1883, Part I, page 264.

The 19th June 1883.—In continuation of the notification published in Part I, page 546 of the *Calcutta Gazette* of the 21st June 1882, the Board, under the powers vested in them by section 17A of the Bengal Excise Act, IV (B.C.) of 1881, hereby declare, with the sanction of the Local Government, that the possession, without a license from the Collector or other duly authorized officer, of any foreign exciseable article (except spirituous and fermented liquors imported by sea and kept only for private use and consumption, and not for sale) is absolutely prohibited within the districts of Noakholly and Hooghly.

Calcutta Gazette, 11th July 1883, page 605.

The 11th March 1884.—In continuation of the notification dated 23rd September 1878, published at page 1082 of the *Calcutta Gazette* of 2nd October 1878, the Lieutenant-Governor of Bengal, in the exercise of the powers conferred upon him by section 3 of Regulation III of 1872 (entitled a Regulation for the peace and good government of the territory known as the Sonthal Pergunnahs), is pleased to direct that Act IV of 1881 and Act I of 1883 (both Acts amending Act VII of 1878), and all the said Acts having been passed by the Lieutenant-Governor of Bengal in Council shall have force and effect in the Sonthal Pergunnahs from this date.

Calcutta Gazette, 19th March 1884, page 462.

Under section 82 of the said Bengal Act VII of 1878, as amended by section 11 of Bengal Act IV of 1881, the Lieutenant-Governor is pleased to exempt home-brewed pachwai from all the provisions of the said Acts which relate to its manufacture and possession within the Sonthal Pergunnahs.

The 3rd May 1892.—In supersession of the Notification of the 26th March 1883, published at page 264 of Part I of the *Calcutta Gazette* of 28th idem, it is hereby notified that, under the authority vested in him by section 41 of Act VII (B.C) of 1878, the Lieutenant-Governor has been pleased to vest all police officers above the rank of constable throughout Bengal, with the powers given to Excise officers by sections 39 and 40 of the said Act.

19-5-92.

See Notification dated 28th March 1893. Page 333.-
13-4-92.

"*The 21st March* 1893.—In modification of the notification dated the 29th March 1892, published at page 346 of part I of the *Calcutta Gazette* dated the 30th idem, it is hereby notified for general information that, under section 18 of the Bengal Excise Act, VII of 1878, as amended by Act IX of 1885, the rate of excise duty on country spirit manufactured after the English method in the territories administered by the Lieutenant-Governor of Bengal is fixed at Rs. 5 per gallon London-proof with effect from the 1st April 1893." 8-8-93.

The 10th September 1898.—Under the provisions of section 18 of Act VII (B.C.) of 1878, as amended by Acts IX (I.C.) of 1885 and XIII (I.C.) of 1890, and in supersession of the notification of the 2nd October 1890, published at Part I, page 999, of the *Calcutta Gazette* of the 15th idem, the Lieutenant-Governor is pleased to notify that henceforth a duty of one anna per gallon will be levied on beer manufactured and issued in Bengal. 4-11-98.

Calcutta Gazette, 14th September 1898, page 959, Part I.

Substitute the following revised limits of the boundaries of the tract in the district of Manbhum to be supplied with country spirit from the depôt at Raniganj for those given below the notification of the 1st December 1890, pages 335-336 :—

Boundaries of the tract in the district of Manbhum to be supplied with country spirits from the depôt at Raniganj.

North.—The southern boundary of the villages Bankati, Gagna and Gopalpur.

East.—The right bank of the rivers Barakar and Damodar.

South.—The northern boundary of the villages Rangdi, Bhasko, Murli, Saspur, Dumdumi and Bagulia.

West.—The eastern boundary of the villages Bindabanpur, Gopinathpur, Katiyadi, Ledahuria, Talberia, Kalmegha, Banda, Myshanudi, Puapur, Digha and Aikanpur.

10-11-1901.

The 21st March 1887.—It is hereby notified for general information that under section 18 of the Bengal Excise Act, VII of 1878, as amended by Act IX of 1885, the rate of excise duty is fixed at Rs. 5 per gallon London-proof on all country liquor manufactured in Calcutta or its Suburbs, *after the country and English methods* and on rum manufactured throughout the Province of Bengal with effect from the 1st April 1887. (Modified by the following notification dated 20th September 1888.)

Calcutta Gazette, 23rd March 1887, page 193.

The 20th September 1888.—In modification of the notification, dated the 21st March 1887, published at page 193 of Part I of the *Calcutta Gazette*, dated the 23rd idem, it is hereby notified for general information that, under section 18 of the Bengal Excise Act, VII (B.C.) of 1878, as amended by Act IX of 1885, the rate of excise duty on rum manufactured in the territories administered by the Lieutenant-Governor of Bengal is fixed at Rs. 4 per gallon London-proof with effect from the 1st September 1888.

Calcutta Gazette, 26th September 1883, page 851.

The 30th June 1890.—The Board, with the sanction of the Local Government, hereby notify that so much of the notification issued under the provisions of section 17A of the Bengal Excise Act, amended by Act IV (B.C.) of 1881, and published at page 546 of the *Calcutta Gazette* of 21st June 1882, as relates to the possession of Gurjat siddhi in the districts of the Orissa Division, is rescinded. The notification will take effect on and from the 1st April 1890.

Calcutta Gazette, 23rd July 1890, page 756.

The 2nd October 1890.—Under the provisions of section 18, Act VII (B.C.) of 1878, as amended by Act IX of 1885 and Act XIII of 1890, the Lieutenant-Governor is pleased to notify that a duty of one anna per gallon will be levied from the 15th October 1890 on beer manufactured in Bengal and sold to the public.

Calcutta Gazette, 15th October 1890, page 999.

The 6th October 1890.—Under section 82 of the Bengal Excise Act, VII of 1878, as amended by section 11 of Act IV (B.C.) of 1881, the Lieutenant-Governor is pleased to exempt, so far as the aboriginal tribes are concerned, home-brewed pachwai from all the provisions of the said Acts which relate to its manufacture and possession within the districts of Manbhoom, Singbhoom, and Lohardugga and the subdivision of Banka in the Bhagulpore district.

Calcutta Gazette, 3rd October 1890, page 999.

The 1st December 1890.—With the sanction of the Board of Revenue, Lower Provinces, a depôt has been established, with effect from 1st April 1890, at Ranigunge, in which liquor manufactured at the Burdwan Sudder Distillery is stored. The depôt supplies liquor to the whole of the Ranigunge subdivision and parts of the neighbouring districts of Manbhoom and Bankoora, the boundaries of which are defined below. This liquor is chargeable with a duty of Rs. 3 per gallon London-proof. It is further notified that within the following limits, which have been fixed with the sanction of the said Board of Revenue, no such liquor, unless purchased from the said depôt or the sudder distillery at Burdwan, shall be introduced or sold without a pass from the Collector.

Calcutta Gazette, 15th December 1890, page 1135.

Boundaries of the Ranigunge subdivision.

North.—The districts of Sonthal Pergunnahs and Beerbhoom, the river Ajai, forming a natural boundary line;

South.—The river Damudar;

East.—Thanas Ausgram and Bood-Bood; and

West.—The district of Manbhoom.

Boundaries of the tract in the district of Manbhoom to be supplied with country-spirits from the depôt at Ranigunge.

North.—The villages Bankatti, Gagna, Kasiarkol and Gopalpur;

South.—The villages Bhasko, Murlia, Rakhaldi, Suspur, Dum-Dumi and Bakulia;

East.—The river Barakar and Damudar; and

West.—The villages Brindabanpur, Kapsara, Gopinathpore, Katiadi, Benagara, Pattabari, Talbaria, Rangametia, Kalmegha, Banda, Kaliansota, Nadiha, Miradpur, Lalpur, Bagmara and Parbatpur.

Boundaries of the tract in the district of Bankoora to be supplied with country-spirit from the depôt at Ranigunge.

North and East.—The river Damadar;

South.—A line running through the villages Balarampore, Illambazar, Joosha, Anandapur, Akuria, Konda and Surma; and

West.—The district of Manbhoom.

This notification has retrospective effect from the 1st April 1890.

The 31st December 1890.—Under section 82 of the Bengal Excise Act, VII of 1878, as amended by section 11 of Act IV (B.C.) of 1881, the Lieutenant-Governor is pleased to exempt, during the Bandhna festival only, home-brewed pachwai from all the provisions of the said Acts which relate to its manufacture and possession within the districts of Burdwan, Bankoora, Beerboom, Midnapore and Moorshedabad, so far as the aboriginal tribes are concerned.

Calcutta Gazette, 7th January 1891, page 3.

APPENDIX C.

INTRODUCTION OF OUTSTILL LIQUOR INTO SUDDER DISTILLERY LIMITS.

Board's Circular Order No. 3 of July 1878.

THE Board have reason to believe that country spirits manufactured at outstills are clandestinely brought for sale and use into the tracts where spirits manufactured at a sudder distillery may alone be lawfully sold and consumed. Every Collector should therefore exercise the powers conferred on him by section 31,* Act XXI of 1856, in respect of each sudder distillery in his district, and fix by public notification the limits within which no country spirits, except such as are manufactured at such distillery, shall be introduced or sold without a special pass from the Collector, and within which no still shall be constructed or worked, or spirits manufactured, except at the said distillery. After the issue of such a notification under section 31, the penalty prescribed in section 46† of the Act should be inflicted on all offenders who can be convicted of breaking the law.

RETAIL SALE OF OUTSTILL LIQUOR.

Board's Circular Orders No. 2 of April 1880 and No. 3 of November 1887.

UNDER the powers vested in the Board by section 15, Act VII (B.C.) of 1878, it is hereby notified that the limit to the retail sale of country spirits in outstills is six quart bottles, as prescribed in Board's Circular Order No. 6 of April 1878. The retail sale of country spirits within the Dinapore cantonment is limited to one seer.

REWARDS IN EXCISE CASES.

Board's Circular Order No. 1 of October 1880.

THE attention of all excise officers is requested to the provisions of the Excise Act VII (B.C.) of 1878, and section XXII of the Board's Excise Manual, regarding the payment of rewards to informers and others in excise cases.

1. The Collector is authorized, under section 77, to grant a reward from the amount of the fine levied in a case of conviction for the following offences:—

1. Unlawful manufacture
2. Ditto sale
3. Ditto purchase
4. Ditto possession

} of any exciseable article.

5. Ditto cultivation of plants from which intoxicating drugs are made.

2. The rewards should be paid as promptly as possible. If the fine is levied as soon as it is inflicted by the Magistrate, the Collector should at once distribute the rewards. ‡If the fine is not levied within a week, the Collector should apply to the Board, through the Commissioner, for a special reward under section 78 of the Act, but whenever a special reward is thus applied for, the original fine, if levied, will be credited to Government.

3. The officers who prosecute in excise cases should be instructed not to press for heavy penalties against manufacturers or vendors under section 59 of the Bengal Excise Act of 1878. When a manufacturer or vendor is brought up several times for trial, the proper course is to cancel his license if he will not attend to the warnings which should be given to him. It is, on the other hand, the duty of the Excise Department to protect manufacturers and vendors against petty prosecutions, especially on the information of such persons as are likey to use their power to extort money.

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* Now section 9 of Act VII (B.C.) of 1878.
† Now section 58 of Act VII (B.C.) of 1878.
‡ NOTE.—This procedure is necessary if the reward to be paid exceeds Rs. 100—*vide* B. C. O., 7 of June 1889.

GANJA STOCK-TAKING.

Board's Circular Orders No. 3 of December 1880 and No. 2 of June 1881.

In order to illustrate the principle regarding the taking of stock of ganja, referred to in clause 54, section XX, of the Excise Rules ..... a sample case of stock-taking at a ganja golah is given below. Stock in this case is supposed to be taken on the 31st March 1880.

The Board having decided that an allowance of 2½ per cent. on account of dryage and wastage should be made in respect of the whole quantity of ganja received into a golah, including the quantity destroyed as refuse, the following revised sample case of stock-taking is circulated for the information of all Revenue Officers concerned, in supersession of the illustration in Board's Circular Order No. 3 for December 1880:—

	Mds.	s.	c.		Mds.	s.	c.
Actual balance remaining in stock at the end of March 1879 ...	5	20	0	Sold during 1879-80 ...	8	25	0
Received during 1879-80 from the producing districts	6	15	0	Transferred to other golahs or districts	3	10	0
Received by transfer from other golahs ...	3	5	0	Total expenditure ...	11	35	0
				Refuse destroyed in the presence of the Deputy Collector	0	20	0
(*a*) Total ...	15	0	0	(*b*) Total ...	12	15	0

	Mds.	s.	c.
Difference between (*a*) and (*b*)	2	25	0
Actual balance in stock found by weighment (*c*) on the 31st March 1880	1	34	8
Deficiency ...	0	30	8
Deduct wastage allowance on 15 maunds (*a*) at 2½ per cent.	0	15	0
Excess deficiency on which duty is to be levied ...	0	15	0

N. B.—The quantity (*c*) will be the actual balance to be shown in stock on the 31st March 1880.

RESPONSIBILITY OF SUBDIVISIONAL OFFICERS IN EXCISE MATTERS.

Board's Circular Order No. 3 of August 1881.

By the orders conveyed in Board's Circular Order No. 3 for October 1877, the Excise Deputy Collector at the sudder station was placed in charge of the excise administration of each district under the responsible supervision of the Collector.

2. It was explained in the circular order and the correspondence which was circulated therewith that the object of these orders was to ensure uniformity and a systematic management of the Excise Department in each district. This object has been successfully attained.

3. At the same time, as it did not appear necessary that Subdivisional Officers should be burdened any longer with the administrative details of the excise work of their subdivisions, they were relieved of the duty of receiving and forwarding the returns submitted by the subordinate excise officers, who have since then sent their returns direct to, and received orders direct from, the Sudder Excise Deputy Collector.

4. It was considered that it would be sufficient to require Subdivisional Officers to make periodical visits to distilleries, and generally to take an intelligent

interest in excise matters throughout their subdivisions; and that they might be informed of any matters which called for their special attention, it was directed that all important orders to excise officers from the Sudder should be sent through the Subdivisional Officers.

5. With the closure of distilleries, however, on the introduction of the out-still system, the connection of Subdivisional Officers with excise matters has in a great measure ceased; and there is reason to believe that the intention of the Government and of the Board, that such officers should maintain an interest in the excise of their subdivisions has, from this and other causes, failed to have proper effect.

6. The Board therefore desire, in accordance with orders received from Government, to inform all Revenue Officers concerned, that Subdivisional Officers will, in future, be held entirely responsible for the working of the Excise Department in their subdivisions. It is not intended by these orders that the central authority in each district should be any way weakened, or that the advantage of uniformity in system which has been obtained should be lessened. The duties of the Special Excise Deputy Collector in connection with the general excise administration of the district should continue, as far as possible, to be exercised as at present. But it is to be understood that the immediate control of the excise in each subdivision will rest with the Subdivisional Officer, and not with the Excise Deputy Collector; and to this end it is directed that all orders issued from the Excise Deputy Collector shall issue through the Subdivisional Officer, and no orders or accounts will pass between the Excise Deputy Collector and the subordinate excise officers in the subdivision except through the Subdivisional Officer.

7. The excise returns and accounts of the subdivision will, in like manner, be forwarded to the sudder through the Subdivisional Officer, and it will be his duty periodically to examine them carefully.

8. The Subdivisional Officer will also be responsible for the punctual collection of the excise revenue in his subdivision; and it is hereby ordered that all license fees (excepting the fees deposited in advance at the time of settlement, when the settlements are not made in the subdivision) will in future be paid into the subdivisional treasury of the subdivision in which the shops are situated. The Subdivisional Officer will keep up Register 49 (new No. 7) in respect of all shops in the subdivision, and Register 48 (new No 127) of excise prosecutions in respect of all cases tried there; and monthly extracts will be forwarded to the Excise Deputy Collector at the Sudder, who will, from them, prepare amalgamated registers for the whole district.

9. At the same time it is not intended that a Subdivisional Officer, although in direct responsible control of the excise of his subdivision, should issue orders on his own authority except such as are required to carry out the directions he receives from the Excise Deputy Collector. Such directions are to be understood to be the Collector's orders, and the Subdivisional Officer will be answerable to him for their being properly carried out. It will, however, be competent to either the Subdivisional Officer or the Excise Deputy Collector to refer for the Collector's decision any point on which a difference of opinion may arise.

EXCISE RETURN No. XIV.

Board's Circular Order No. 9 of June 1882.

THE following instructions are issued for the guidance of District Officers and Commissioners in the preparation of the Board's Excise Return No. XIV.

2. The two months' fee payable at the time of settlement, in the case of shops coming under clause 17, section III of the Board's Excise Rules, is not to be considered as a deposit to be credited in the last quarter of the year; but it is to be treated as part of the amount due on account of the first quarter from which the term of the license runs. Thus, if the license runs from the 1st April, the two months' advance fee, together with three months' fees, or five months' fees in all must be shown in column 11 of table I of return XIV for the first quarter of the year; and if the two months' advance fee is paid before the 1st April, it should also be shown in column 13. In this case it will also appear in column 24 of the return for the fourth quarter of the preceding year. In the returns for the second

and third quarters, column 11 will show three months' fees, and in the fourth quarter's return only one month's fee.

3. Supposing a license is cancelled or thrown up during the year and resettled in, say, the second quarter, from the 1st September. Under the rule now introduced, column 11 in the second quarter's return will show three months' fees (viz., two months' advance fee *plus* the fee for September) *in respect of the new license.* in addition to any fee or penalty fee (section 30, Act VII, B.C., of 1878) for the second quarter due from the first licensee. If the license is resettled from, say, the 1st October, column 11 in the third quarter's return will show five months' fees in respect of the new license. If the two months' advance fee in respect of the last-mentioned license is paid before 1st October, it will also appear in column 24 of the second quarter's return and in column 13 of the third quarter's return.

RETAIL SALE OF COUNTRY SPIRIT, TARI, AND PACHWAI.

UNDER the authority vested in them by section 4, Act I (B.C.) of 1883, the Board hereby notify, for the information of District Officers and their subordinates, that the circular orders noted in the margin, and clauses 8, 9, 11 and 12, section XVIII, of the Board's Excise Manual, fixing the limit to the retail sale of country spirits, tari, and pachwai, are still in force, and must be observed.

Board's Circular Orders
No. 4 of March 1883,
„ 6 of April 1878, and
„ 9 of January 1882.

SHOPS ON BORDERS OF DISTRICTS

IT has been brought to the notice of the Board that considerable delay and inconvenience sometimes occur in the annual settlement of excise shops situated on the borders of districts. All Collectors and Deputy Commissioners are therefore requested to send, at least a month before the close of each official year, to the neighbouring District Officers a list of the shops which it is proposed to open or maintain during the ensuing year within two miles of the district boundaries. The adoption of this measure will, it is believed, give time to settle all disputes regarding the establishment of such shops before the issue of final orders for their settlement, and obviate the necessity of closing them afterwards.

Board's Circular Order
No. 6 of August 1883.

TRANSMISSION OF DUPLICATE GANJA PASSES TO RAJSHAHYE.

IT has been brought to the notice of the Board that the transmission to the Collector of Rajshahye of the duplicate passes for the import of ganja, referred to in clause 27, section XX of the Excise Rules, is delayed in certain districts. This causes much inconvenience to the importers, who must in consequence be detained at Nowgong until the passes reach the Collector of Rajshahye, in order to enable him to issue the necessary licenses to the purchasers. The attention of district officers is, therefore, drawn to the necessity of transmitting the duplicate passes to the Collector of Rajshahye simultaneously with hte issuing of the original passes to the importers.

Board's Circular Order
No. 11 of November 1883.

PROCEDURE IN CASE OF AN APPLICATION FOR A LICENSE TO SET UP AN OUTSTILL.

DISTRICT OFFICERS are informed that whenever a license is granted to set up an outstill the applicant should state in a petition the villages which may be expected to draw their supplies from his shop, and the size of still in liquid capacity

Board's Circular Order
No. 4 of March 1886.

which he proposes to set up. The Collector, after such enquiry as may be necessary, on being satisfied that the size of the still is not excessive, and bears a reasonable proportion to the number of drinkers, to the estimated demand for local consumption and the fee to be paid, will state on the license the size of still which it covers. It would be advisable if for this purpose the Collector divided the stills in his district roughly into three classes. This reform should at once be introduced whenever a shop is relet, and at the next settlement every license should contain a specification in liquid measure of the size of still covered by it.

REMITTANCE OF LICENSE FEES BY MEANS OF POSTAL MONEY-ORDERS.

Board's Circular Order No. 8 of March 1886.

THE Board desire that every encouragement may be given to excise vendors to remit their fees by means of money-orders with the object of reducing to the lowest possible limit the amount of money passing through the hands of darogahs and peons. District officers are requested to give special attention to this matter, and to report whether any steps can be taken to facilitate the remittance of fees through the post-office.

2. In the form of money-order now in use a space is left as "coupon to be retained by payee," where the license-holder remitting his fees can enter his name, the name of the shop, and the period for which the fee is remitted. The Board are anxious that the facilities thus afforded should be made widely known.

3. Remittances by money-order are now extensively used throughout the country, and the Board see no reason why they should not be much more largely availed of for the payment of excise revenue. Officers must bear in mind that the change is one which will not be popular with the subordinates of the Excise Department, and that the personal interest of the Collector, the Subdivisional Officers, and Excise Deputy Collector will be necessary to ensure the success of the measure.

PROHIBITION OF THE PRACTICE OF MIXING WATER WITH THE DISTILLED SPIRIT AT THE COMMENCEMENT OR AFTER DISTILLATION.

Board's Circular Order No. 12 of March 1886.

THE practice of placing water in the "kunds" or receivers prior to the commencement of distillation should be prohibited. The practice was prohibited by the Board in the Patna Division in their No. 349B, dated 28th July 1876, and the prohibition should be maintained.

2. The Board are decidedly of opinion that the practice of mixing water with the distilled spirit after distillation, but prior to the liquor being tested for alcoholic strength, should not be allowed.

LICENSES AND THEIR SETTLEMENT.

* * * * * * * * * *

Board's Circular order No. 13 of March 1886 (extract).

"Benami" transactions must not be permitted, and licenses should be granted only to *bonâ fide* vendors. The sub-letting of shops is not sanctioned by the rules, and the names of the actual vendors should be endorsed on the license if they are selling as servants on account of the holders of the licenses.

DIRECT PAYMENT OF EXCISE REVENUE INTO THE LOCAL TREASURIES BY ABKARS.

Board's Circular Order No 5 of June 1886.
*No. 46B, dated 15th February 1886, to the Commissioner of Burdwan.
No. 52B, dated 15th February 1886, to the Commissioner of Patna
No. 91B, dated 14th May 1886, to the Commissioner of Dacca.

THE attention of Commissioners is drawn to the Board's Circular Order No. 8 of March 1886, and other incidental orders,* enjoining direct payment of excise revenue into the local treasuries by the abkars by means of money-orders or otherwise, and they are requested to be so good as to report on the progress made in carrying out the injunctions in each of the districts of their respective divisions.

2. It is very desirable that all payments of excise revenue (license fees, duties on ganja, country spirits, and other exciseable articles, &c.) should be made by the abkars direct to the local treasuries, without the intervention of the excise darogahs or clerks, and this must be insisted on except in the case of tari in the Behar districts and pachwai in Burdwan, Bankoorah, Beerbhoom, and Mymensingh, where a large number of petty licensed vendors of these articles exist. In the case of distilleries situated at a long distance from the excise office and the treasury, the duty on country spirits may be received by the Sub-Deputy or other officer in charge of the distillery, who is also to realise the distillery fees on the quantity distilled and remit the same, together with the duty realised, to the treasury, on the day of receipt, or on the next day.

NOTE BOOKS TO BE KEPT BY EXCISE INSPECTORS AND SUB-INSPECTORS.

* * * * * *

Board's Circular Order No. 5 of July 1886 (extract).

5. With an inspecting agency attached to every district there should be now no difficulty in ascertaining within a fair margin the real value of each shop by local enquiries and other means. Each Inspector and Sub-Inspector should keep a note-book in the following form:—

Name of excise article.	Place of vend, with name of vendor.	Monthly license fee.	Average quantity sold in a month.	Average sale-proceeds in a month.	CHARGES IN A MONTH.				Net profit in a month.	REMARKS.
					Cost price.	Shop expenses.	License fee.	Total.		
1	2	3	4	5	6	7	8	9	10	11

6. In districts where special Excise Deputy Collectors have been appointed, such a note-book should be kept by each of them, and in districts where such special agency does not exist, the Sudder Excise Deputy Collector and Sub-

EXCISE INSPECTING AND DETECTIVE OFFICERS TO BE OUT FOR A CONSIDERABLE NUMBER OF DAYS IN EVERY MONTH.

Board's Circular Order No. 12 of July 1888.

THE Board have reason to believe that the work of inspection is not efficiently done in all districts. District Officers are accordingly requested to direct their Excise Inspecting and Detective Officers to move about in the interior for a considerable number of days in every month, visit each outstill at least once a quarter, and note ~~the number of vats used and their liquid and working capacities,~~ the quantity of liquor distilled and its strength, &c. By constant visits at different periods, including festive and other seasons, the officers should be able to find out the actual local demand for spirits and the quantity of materials worked off.

PUNISHMENT IN CASES OF SMUGGLING OF OUTSTILL LIQUOR.

Board's Circular Order No. 14 of July 1888.

FROM information in the reports of cases, the Board find that very light sentences—fines of a few rupees only—are very often inflicted in cases of smuggling of outstill liquor. Such cases are, it is well known, most difficult to detect, and the interests of the excise revenue require that, on conviction, the offenders should generally receive exemplary punishment, and the persons who may have been instrumental in securing the convictions should be substantially rewarded. The Board accordingly desire Commissioners and District Officers to see that the views of the Board on the subject are given effect to. In important cases superior officers of the Excise Department should be deputed to conduct them before Magistrates, and to press for heavy fines.

REPORT IN CASE OF NON-PAYMENT OF LICENSE FEES ON THE DUE DATE.

Board's Circular Orders No. 10 of August 1888 and No. 11 of February 1889.

IT has been brought to the notice of the Board that in many districts there is no regular or fixed rule as to the reporting of non-payment of license fees on the due date, which is generally the 1st of each month. The omission to bring defaults in payment to the notice of the Excise Deputy Collector causes delay in the realization of license fees due, and in the resettlement of shops, when necessary. The Board therefore direct that the excise sheristadar at head-quarters and the excise clerk at subdivisions submit a report on such a date, not later than the 6th of the month, as the District Officer may prescribe, to the Excise Deputy Collector and Subdivisional Officer, respectively, giving a detailed list of the defaulters in the form given below :—

Number.	Of what article.	Locality of shop.	Name of vendor.	Fees due.	REMARKS.
1	2	3	4	5	6
				RS. A. P.	

On receipt of the report, the Excise Deputy Collector or Subdivisional Officer, as the case may be, should take immediate steps to realize the fees due, and, if necessary, to cancel the defaulter's license and resettle the shop.

The subsequent realizations made or other action taken should be noted in the column of remarks.

DUTIES OF SUBDIVISIONAL EXCISE CLERKS.

Board's Circular Order No. 8 of September 1888.

It appears that the excise clerks attached to subdivisions are often employed solely on general clerical work, a great part of which is not work connected with the Excise Department. The clerical work proper of the department in most subdivisions cannot take more than a few hours a week. The Board therefore direct that the subdivisional excise clerks be employed in constantly moving about in the interior, visiting shops, detecting excise cases and collecting statistical information. They should be paid travelling allowance according to the sanctioned rates.

2. The Inspector or Sub-Inspector should carefully scrutinize the diaries of the clerks under the general and constant supervision of the Excise Deputy Collector.

EXCLUSION OF TEMPORARY LICENSES FROM THE QUARTERLY AND ANNUAL RETURNS.

Board's Circular Order No. 18 of September 1888 (extract).

It has been brought to the notice of the Board that in some districts temporary and fair licenses are shown in column 4 of table I of the Annual Return No. XLII. As the entry of such licenses improperly reduces the average fees per license and gives a wrong idea of the number of licenses current for the whole year, District Officers are requested to see that such licenses are excluded from this return, as well as from the Quarterly Return No. XIV. They are, however, to be shown in the explanation sheets, accompanying both the returns, under each head of exciseable article to which they may appertain, together with the fees derived from them, a comparison being made with the figures of the corresponding period of the previous year.

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DUTIES OF INSPECTING OFFICER VISITING AN OUTSTILL.

Board's Circular Order No. 9 of December 1888.

Each inspecting officer visiting an outstill is required to record his remarks regarding the general working of the outstill, noting also the capacity of the still and vats used, the quantity of materials under fermentation, the strength and retail prices of the different kinds of liquor sold, the quantity of liquor in stock, the establishment charges, the cost of manufacture, &c., the causes of fluctuations in sales, and whether the several conditions of the license are strictly observed. For this purpose blank pages should be added this year at end of the "Register of Account for holders of outstills" before issue to the vendors. In future the Superintendent of Stationery will be directed to add the blank leaves before supplying the books to District Officers.

ACCOUNT HOW TO BE KEPT WHEN TWO OR MORE OUTSTILL SHOPS ARE SUPPLIED WITH LIQUOR MANUFACTURED IN ONE STILL.

Board's Circular Order No. 5 of January 1889.

In cases where two or more outstill shops are supplied with liquor manufactured in one still, the Board consider that, at the shops where the liquor is sold, the printed account form prescribed for the distillery shops, on page 141 of the Excise Manual, 1884, instead of account book in form 25, should be kept, the

sub-column "Duty" of column 3 being omitted. At the place where the still is worked, the account in form 25, page 151 of the Excise Mannual, 1884, should be maintained, and the issues to each shop should be separately shown in column 6 of the account, the name of the shop to which the liquor is issued being invariably recorded.

2. The account of manufacture and of sales should be shown separately, and the inspecting officer should examine and compare the entries in the account books kept, both where the still is worked, and at the shops where the sales are effected.

SUPPLY OF GALLON MEASURES AND HYDROMETERS TO AN INSPECTING OFFICER.

Board's Circular Order No. 3 of February 1889.

THE Board consider it necessary that every Excise Inspecting Officer should be supplied with one 4-gallon measure and one 1-gallon measure for testing vat and still capacity; and every District Officer and officer in charge of a distillery with one set of Sikes' hydrometer with tables, &c.

SETTLEMENT OF LICENSES FOR THE SALE OF FERMENTED TARI.

* * * * *

Board's Circular Order No. 12 of February 1889.

The settlement of all tari shops should be made by the Excise Deputy Collector, Subdivisional Officer, or other gazetted officer specially selected by the Collector. The licenses should ordinarily be issued to the vendors on the day they accept settlement and pay the advance fees.

2. The officer holding the sales should take care to see that the Passees or other tari vendors have no direct dealings with the darogahs or other ministerial officers, and that they undergo no unnecessary trouble or are not subjected to illegal impositions. On the other hand, everything should be done to stimulate competition and raise the fees.

3. In some districts it has been found that the vendors are unwilling to take out fermented tari licenses for the whole year at monthly fees settled by auction. The Board think that in these and similar cases, season licenses for fermented tari may be issued, *e.g.*, season licenses may be issued for the sale of palm tari from April to August or September, and for date tari from October or November to March. Such licenses may, at the District Officer's discretion, be issued on payment of fees fixed by him or be sold by auction. The system now in vogue in the Patna and Bhagulpore Divisions of settling tari shops at annual fees may also be tried in other divisions, a special report on the subject being, after the conclusion of the settlement, submitted to the Board through the Commissioner.

ADJUSTMENT OF ITEMS OF RECEIPTS AND CHARGES IN THE EXCISE DEPARTMENT.

Board's Circular Order No. 8 of June 1889.

IN supersession of the Board's Circular Order No. 10 of December 1882, the following revised memorandum of adjustment of certain items of receipts and charges in the Excise Department is issued at the instance of the Accountant-General of Bengal. District Officers are requested either to exclude from, or to include in,

their excise returns Nos. XIV, XXIX, and XLII, as the case may be, the item therein mentioned :—

Memorandum of Adjustment.

ITEMS.	HEADS UNDER WHICH ADJUSTED.
Fines realized under the Excise and Opium Acts by orders of the Criminal Courts.	XVI.—Law and Justice—General fees, fines, and other general fees, fines and forfeitures.
Sale-proceeds of stationery boxes	XXV.—Miscellaneous—Sale of old stores and materials.
Ditto Excise account forms and books	XXI.—Stationery and Printing—Sale of excise account forms.
Ditto gallon measures	XXV.—Miscellaneous—Sale of old stores and materials.
Ditto waste papers	XXV.—Miscellaneous.
Ditto fruits, trees, &c., within the excise office compound.	V.—Excise, if realized by excise officers.
Ditto gunny coverings of opium boxes, &c.	XXV.—Miscellaneous, as it is not always practicable to distinguish between gunny coverings of opium and other boxes.
Ditto locks	V.—Excise, if sold by the Excise Department.
Ditto distillery sheds and buildings ...	V.—Excise, if the sales are effected under the orders of the Excise Department.
Ditto measuring glasses	V —Excise.
Ditto old furniture	V.—Excise.
Ditto old stores and materials of distillery buildings.	V.—Excise, if the sales are effected under the orders of the Excise Department.
Ditto opium boxes	XXV.—Miscellaneous, as it is not always practicable to distinguish the empty boxes in which opium had been received from others at the time of sale.
Rent of ganja golah in the exise office compound	V.—Excise.
Ditto godowns	V.—Excise.
Ditto distillery land	V.—Excise.
Godown hire	V.—Excise, if the godown rent is realized by the Excise Department.
Excise fees levied by Revenue authorities ...	V.—Excise.
Sale-proceeds of articles confiscated under the excise and opium laws.	V.—Excise.
~~Pay of clerk giving evidence in the Civil Court~~ ...	V.—Excise.

Charges.

Award made out of criminal fines	19A.—Law and Justice—Refunds—Criminal fines.
Cost of country stationery	30.—Stationery and Printing.
Cost of superior binding for library books ...	7.—Excise.

CHARGES ON ACCOUNT OF RENT, RATES AND TAXES ON GOVERNMENT BUILDINGS OCCUPIED BY THE EXCISE DEPARTMENT ARE TO BE DEBITED TO EXCISE.

Circular Order No. 109, dated the 6th June 1889.

WITH reference to the Bengal Government (Financial Department) Resolution, dated the 1st March 1888, circulated with order No. 6, dated the 1st idem, the portion of the footnote appended to the form of Return No. XXIX of excise charges given on page 186 of the Excise Manual 1884, and referred to in clause 3, section XX, page 124, given below, should be expunged :—

"and of rent, rates and taxes on Government buildings" "and 32, Miscellaneous respectively."

District officers are requested to see that all payments on account of rents, rates and taxes on Government buildings occupied by the Excise Department are debited to the Department, and that they are entered in the excise return.

TIME FOR CLOSING SHOPS FOR THE SALE OF EXCISEABLE ARTICLES.

Board's Circular Order No. 8 of October 1889.

As some doubt has arisen as to the hour for closing excise shops other than liquor shops, the Board direct, in supersession of all previous orders on the subject, that the closing hours for all classes of excise shops, whether for the sale of drugs or liquor, will be those fixed in Circular No. 5 of January 1887, viz., 8 p.m. in the cold eason (16th October to 15th March) and 9 p.m. in the hot season (16th March to 15th October).

ENTRY OF ADVANCE FEES LEVIED AT THE TIME OF THE ANNUAL SETTLEMENT IN THE RECONCILEMENT STATEMENT ACCOMPANYING RETURN No. XVI.

Board's Circular Order No. 8 of December 1889.

A DIVERSITY of practice having been found to exist in making the entry against the head "Demand of the month according to the annual settlement made up to the 31st March" in the reconcilement statement in form No. 114A, accompanying return No. XVI (old No. VA) for the month of April, District Officers are requested in future to include the advance fees levied at the time of the annual settlement either before or after 1st April in the demand of the month of April. The license and the advance fee should, however, be separately noted in the margin.

CONSUMPTION OF OUTSTILL LIQUOR TO BE SHOWN IN THE QUARTERLY AND ANNUAL RETURNS.

Board's Circular No. 11 of December 1889.

Now that the licensees of outstills are required to keep accounts of their transactions, and the total quantity of spirits sold is entered in Register No. 49 (new No. 7), as enjoined in the Board's Circular No. 3 of September 1886, District Officers are requested to show the total consumption in their quarterly Return No. XIV and in their annual Return No. XLII. The consumption for the current quarter should be shown in the next quarterly return for the quarter ending 31st December 1889, and that for the year 1889-90 in the next annual return.

EXCISE FINES TO BE CREDITED TO "LAW AND JUSTICE" AND REWARDS TO BE PAID OUT OF THE COLLECTOR'S GRANT FOR EXCISE CONTINGENCIES.

Board's Circular Order No. 6 of February 1890.

IN supersession of all previous Circular Orders on the subject, the Board direct that every excise fine shall be credited to Government in the Treasury accounts under the head "Law and Justice," and that rewards shall be paid out of the Collector's grant for excise contingencies, in accordance with the terms of note 39, page 635 of the Civil Account Code, volume II.

2. The above procedure, which will come into force from the 1st April 1890, should not, however, interfere with the prompt payment of rewards, and officers trying excise cases, who are vested with the powers of a Collector under section 4 of Act VII (B.C.) of 1878, as enjoined in the Board's Circular Order No. 6 of September 1886, are authorized to distribute rewards at once out of the excise contingent grant of the district to such of the persons (including police officers and chowkidars) to whom rewards have been adjudged, as may be present in court. But rewards awarded to police officers (including chowkidars) who may be absent will be paid by the Collector to the District Superintendent of

Police for distribution, on monthly bills prepared by that officer, which should be carefully checked in the Collector's office and passed for the amounts due.

3. The Board's Circular Orders No. 25 of July 1888 and No. 9 of June 1888, and the unrepealed portion of the Board's Circular Order No. 2 of September 1881, are hereby rescinded.

TRANSMISSION OF DUPLICATE GANJA PASSES BY POST TO THE COLLECTOR OF RAJSHAHYE ON THE DAY THEY ARE ISSUED.

Board's Circular Order No. 8 of February 1890.

CASES having occurred in which golahdars have been unnecessarily detained at Nowgong in consequence of delay in the receipt at the Collector's office at Rajshaye of duplicate import passes granted by Collectors under Rule 30, section XVII (page 113) of the Excise Manual, the Board enjoin particular care on the part of District Officers to prevent any such delay being allowed to take place in future, and to see that the duplicate passes in question are transmitted by post to the Collector of Rajshahye on the day they are issued.

REGISTER No. 20 (NEW No. 47) NOT TO BE KEPT IN DISTILLERIES WHERE THE OFFICERS IN CHARGE DO NOT ISSUE PASSES.

Board's Circular Order No. 8 of August 1890.

As the register in Form No. 20 (new No. 46) (page 140, Excise Manual) is intended for the guidance of the officer whose duty it is to grant passes for country spirit distilled in central distilleries, so as to prevent the grant of passes for the issue of liquor to any shop of which the license fee may be in arrear, it is not necessary to keep it in those distilleries where the officers in charge do not issue such passes. It must, however, be kept up by every officer, including Deputy Collectors, in charge of subdivisions at which there are spirit depôts, whose duty it may be to grant such passes; and if such officer does not himself receive the license fees on all shops for which he grants passes, the officer receiving such license fees must send him prompt notification of every payment, so as to enable him to keep the register properly posted.

PROPORTION OF REFUSE TO DUTY-PAYING GANJA.

Board's Circular Order No. 9 of August 1890.

A CASE has recently occurred in which the officer in charge of a ganja golah at the time of issue allowed wood to be removed from flat ganja and thrown on the refuse heap; consequently a quantity of ganja was issued as flat ganja, which was practically round ganja, and which was not assessed with duty proportionate to its value, while a quantity of flat ganja, which should have paid duty, was thrown away as refuse. The proportion of refuse to duty-paying ganja was in the district in question 24 to 100 in 1888-89, and 32 to 100 in 1889-90, while the average for all the other districts of the province has been below 7 to 100. As, however, in several districts the proportion greatly exceeds that average, it is necessary to draw the attention of all Collectors to the possibility of similar frauds.

ALL LIQUOR DISTILLED, WHETHER INTENDED FOR REDISTILLATION OR NOT, TO BE BROUGHT TO ACCOUNT IN THE REGISTERS.

Board's Circular Order No. 10 of August 1890.

WITH a view to provide an easy check on the levy of distillery fees, the Board direct that all liquor distilled, whether intended for redistillation or not, be brought to account in Registers Nos. 17 (new No. 44) and 18 (new No. 45), the

quantity taken out for redistillation and the fees levied thereon being also shown in the same registers.

* * * * * *

FREE HOME BREWING OF PACHWAI.

Board's Circular Order No. 4 of November 1890.

UNDER the notifications dated the 11th March 1884 and 6th October 1890 issued under section 82 of Act VII (B.C.) of 1878, and published in the *Calcutta Gazette* of 19th March 1884 and 15th October 1890 respectively, free home brewing of pachwai without limit as to the quantity that may be possessed has been allowed to the aboriginal tribes in the districts of Manbhoom, Singbhoom, and Lohardugga, and the Sonthal Pergunnahs, and in the subdivision of Banka in the Bhagulpore district.

2. Free home brewing of pachwai without restriction has been allowed by the Board to the aboriginal tribes inhabiting the districts or Burdwan, Beerbhoom, Midnapore, Bankoorah and Moorshedabad during the annual *bandhna* festival only. The privilege of brewing pachwai for home consumption within a limit of 20 seers only is allowed to the aboriginal races in the districts of Darjeeling and Julpigoree.

* * * * * *

LIMITATION OF THE TIME OF SALE OF LIQUOR IN MOFUSSIL HOTELS.

Board's Circular Order No. 2 of March 1891.

THERE being at present no limitation of time regarding the sale of liquor to outsiders in a mofussil hotel at night, the Board direct that mofussil hotels shall be closed for the sale of liquor to persons other than those living in the hotels at 8 p.m. in the cold and 9 p.m. in the hot season. But in special cases the Commissioner of Excise may, on the representation of the District Officer, extend the hour of closing.

* * * * *

E. D'S. and others--Reg. No. 1927J—1,200—22 8-91.

Notes compiled by MR. E. V. WESTMACOTT, *late Excise Commissioner.*

IT is not necessary, so far as we know at present, to distinguish between cane sugar and sugar formed from palm juice. Either of these must be converted into grape sugar, by the addition of yeast to the solution, before alcohol can be formed. In order to convert sugar into alcohol, it is necessary that a large proportion of water should be present, that certain temperatures should be maintained, and that an active agent, or ferment, such as yeast, should be employed. The process of brewing as distinct from fermentation is greatly neglected by the Indian distiller, who obtains his alcohol only by an extravagant expenditure of material. The process of brewing worts from sugar consists in the simple operation of dissolving the material in a proper quantity of water. Simple as this process is, however, the Indian distillers do not carry it out. They do not know that if the wort is too strong the large proportion of spirit formed destroys the action of the yeast, and checks fermentation before the whole of the spirit is decomposed, thus causing a waste of material. European distillers generally select the gravities of 1045°, 1050°, and 1055°, while Indian distillers frequently brew worts of the gravity of 1130°, and even more. It is often impossible to ascertain what the true gravity of any wort may be, because owing to imperfect dissolving of the sugar the gravity is still increasing at the same time that fermentation is proceeding and the gravity is being reduced by the formation of alcohol. In order to extract the full quantity of saccharine matter from the material, the sugar should be thoroughly dissolved in water, before fermentation is set up, and there is no difficulty in this. The distiller's servants object to the trouble of crushing and stirring the sugar, but the saving of material is more than worth the trouble. The sugar being thoroughly dissolved, the next point is to determine what is the best gravity for the wort. If it is too dilute, a large expenditure of time and fuel, and larger vessels, are required for its distillation, but with this limitation it is not possible

See Distillery Manual, page 105.

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NOTE.—*The references in the margin are to the volume entitled 'Instructions for surveying distilleries and charging the duties on British spirits,* 1884.'

to dilute it too much. The saccharometer is corrected to a temperature of 60° Fahrenheit, and a correction of rather more than a degree of gravity for every 10° of temperature is necessary. The best gravities will be found to be at 70° Fahr. 1058° gravity,

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„ 80° „ 1059° „
„ 90° „ 1060° „

but if the wort instead of being bright and clear is muddy, holding solid matter in suspension, as it often is in India, though it should not be, slightly higher gravities may be allowed. By the English Brewery Act (43 and 44 Vict., ch. 20), 28 lbs. of sugar are to be deemed equivalent to a bushel of malt, and a brewer is deemed to have brewed 36 gallons of worts of the gravity of 1057° for every two bushels, or 84 lbs. of malt or corn, or 56 lbs. weight of sugar. A maund of sugar, therefore, of 82 lbs. should brew nearly 53 gallons of worts of 1057°. When molasses or treacle from which sugar has been extracted, known as *choa*, is the material selected, the definition of syrup in the English Brewery Act may be taken as a guide to its value as compared with sugar. The only syrup recognised in the English law as prepared from cane sugar is of a density weighing 14 lbs. avoirdupois to the gallon, and it must be so fluid as to flow freely when poured from one vessel to another. This definition is somewhat loose. It may, however, be taken that 34 lbs. of a syrup weighing 14 lbs. to the gallon and flowing freely from one vessel to another, is equal to 28 lbs. of sugar. It will therefore take 68 lbs. of such syrup to brew 36 gallons of worts of 1057°, and a maund or 82 lbs. of such syrup should brew 43 gallons of worts.

Where *mahawa* is used as a material, we have no European experience to guide us. It is, however, beyond doubt that much of this material is wasted by Indian distillers, because fermentation is set up before all the saccharine matter contained in the material has passed into the wort. No process of mashing is gone through, the *mahawa* is only placed to soak, and in most cases the yeast or other ferment is applied at once, without waiting for the saccharine to be extracted from the material. The proper treatment of *mahawa* would be analogous to that of apples or beet root, which

Page 102. only require to be sliced or crushed, and it appears certain that the outturn of spirit would be greatly increased if the *mahawa* were thoroughly crushed or ground before brewing. As there are no starch granules to be dealt with, it is not necessary to raise the temperature of the wort, but the material should be thoroughly crushed or ground, and the wort stirred so that the maximum density may be obtained as soon as possible, and at any rate before fermentation is set up. Probably an English distiller would strain the wort from the solid material and allow nothing but clear liquid to pass into the fermenting vessels, but this we can hardly expect from Indian distillers at present. It must also be observed that the density in the case of *mahawa* is, unless the worts are strained, increased by solid matter held in suspension, and is not due solely to the amount of saccharine in solution.

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As regards *mahawa*, it is probable that, as in the case of grapes, vinous fermentation would be set up spontaneously; but as regards solutions of cane or date-palm sugar, the addition of a small quantity of yeast or other ferment is necessary. Some Indian distillers use a compound of certain vegetable substances known as *bakhor*, and described on page 40 of the Report of the Excise Commission of 1883-84, the precise action of which is not accurately known. The active agent of fermentation generally used is the spent wash left in the still after distillation. As a ferment, it is only useful on account of the yeast deposited in it, and this might better be collected in the fermenting vessels than in the still. This would be better understood if some fermenting wash were watched in a glass vessel, which would show the deposit of yeast. It is not only as a ferment, however, that the spent wash is valuable, as it has been found both by experiment and by its density (from 1055° to 1060°) to contain a considerable proportion of saccharine matter capable of conversion into alcohol. In the Chapra and some other distilleries, fermentation is set up by taking a small quantity of wort from a jar already actively fermenting, and in several distilleries fermentation is set up in separate jars, and the product known as *láhon* or *kasaundi*

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added to the worts. The Excise Commissioner thinks the Chapra system a good one. In that distillery two kinds of worts are brewed—

(1) Hard sugar 20 seers, spent wash 7 gallons, water 8 gallons, actively fermenting wash ¼ gallon.

(2) *Mahawa* 15 seers, hard sugar 5 seers, spent wash 5 gallons, water 10 gallons, actively fermenting wash ¼ gallon.

In each case the total quantity, including solids, is about nineteen gallons. In both cases the mistake is made of setting up fermentation before the worts are thoroughly brewed by reducing all the saccharine matter in the material to a liquid form. In No. 1 the 20 seers of hard sugar should give at least 26 gallons of worts, to which are added 7 gallons of spent wash, which are already of a sufficient density. The worts should, therefore, be at least 33¼ gallons liquid. In No. 2, the 5 seers of sugar should give 6⅝ gallons of worts, and 15 seers of *mahawa* (say) 15 gallons; to this adding 7 gallons spent wash and ¼ gallon of actively fermenting wash, we get about 29 gallons liquid.

On page 111 of the Distillery Manual will be found a table showing the particular weight of sugar in any given quantity of wort of a certain density, and by an inverse calculation the density of the wash will give the saccharine value of any particular sample of molasses or sugar. In practice, however, it is enough to ascertain the proportion of alcohol which should be obtained from any sample of wort, and this can easily be ascertained by observing the diminution in the density of wort during the process of fermentation. Sugar is heavier than water, alcohol is lighter, and therefore the density of the wort will diminish as the sugar is turned into alcohol. It is roughly estimated that one gallon of proof strength will be obtained from every 100 gallons of wash in respect of every five degrees of gravity which disappear, the actual outturn being generally 11 per cent. more. The density of the wort is observed by means of the saccharometer, which instrument is described on page 113 of the Distillery Manual. By it the maximum density attained by the wort is observed and also the minimum to which it attenuates. The process would appear to be simple enough, but it is a very common mistake of the Superintendents of distilleries to miss the maximum point. They make an observation at a time when the density is rapidly increasing, and do not make another for 16

hours or more, when the density is rapidly diminishing. It is obvious that the maximum has occurred in the interval, and has not been recorded. One means of correcting this would be to ascertain by experiment at what hour the maximum density may be expected, and afterwards to take observations at that hour. As long, however, as efficient mashing is neglected and the maximum gravity is only obtained by slow soaking of the material, it will be impossible to arrive at the true density, because, as stated already, fermentation has commenced to reduce the density before all the sugar is dissolved in the liquid. The material should be so thoroughly mashed as to attain its greatest density as soon as possible, and fermentation should be kept back until this is the case. Experiment has already shown the native distillers in some places that by following this rule they can obtain as much from 35 seers of material as they formerly got from 40, and the saving might be much greater, but the distillers rely far too much upon servants who have no interest in saving material or fuel, but frequently the reverse, while they are desirous of saving themselves all the trouble they can. If the maximum density is really ascertained before fermentation commences, the difference between that and the minimum divided by five will give the percentage of outturn in gallons at London-proof, allowing 11 per cent. for waste. Thus 60 gallons of wort with a density of 1060° attenuate to 1015°. The percentage of outturn will be 9 gallons, or from 60 gallons of wash, 5·4 gallons London-proof. A good distiller would really get about 5·9 gallons. Before calculating the percentage it is necessary to know correctly the actual quantity of wash put into the still, and not to assume, as is too often done, that it is the same quantity of wort that was put into the fermenting vessels without any allowance for waste. The practice of putting solid material such as *mahawa* into the still is obviously absurd, as no alcohol can be obtained from it except by further fermentation. The wash should be strained through a coarse cloth, and the actual quantity ascertained by a dip rod, of which one should be prepared for each still by actual measurement.

$$\begin{array}{r} 1060 \\ 1015 \\ \hline 45 \\ \hline \end{array}$$

100 : 60 :: 9 : 5·4.

The proper time for distilling the wash is when the saccharometer indicates that the minimum density has been reached.

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Dilute alcohol in the presence of certain organic germs which readily form at this stage combines with oxygen from the atmosphere, and is converted into acetic acid or vinegar, and as this vinegar is formed at the expense of the spirit, it is a certain loss to the distiller.

The wash having been measured into the still, the stillhead is fitted on, and connected with the receiver, and it is the duty of the Superintendent of the Distillery to see that all connections are so locked or sealed that no spirit can be removed from the receiver without his knowledge. It is for the interest of the distiller to see that connections are also made air-tight to prevent the escape of alcoholic vapour. The process of distillation consists merely in heating the wash to such a temperature as to cause the alcohol to assume the form of vapour, in preventing the escape of the vapour except through a pipe rising from the top of the vessel and afterwards taking a downward direction, and in cooling the descending part so as to recondense the vapour into a liquid. The boiling point of alcohol is 173° F., while that of water is 212°,

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but ebullition, which is necessary to rapid distillation, does not take place till the wash reaches an intermediate temperature, depending on the quantity of spirit present, and therefore, in every first distillation water distils over as well as spirit. For accurate work, a table of temperatures is given on page 118, but it may be briefly stated that the temperature should be kept below 212° F., the boiling point of water. Even, however, when water and alcohol and essential oils are vaporised

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together, it is possible to obtain spirit of very fair purity if the stillhead is sufficiently capacious to allow the mixed vapour to diffuse itself, and if the temperature of the stillhead is kept down to a few degrees above the boiling point of alcohol (173° F.). At this temperature nearly the whole of the water and oils will resume the liquid form, and trickle back into the still, and the spirit vapour will be ready to escape upwards, if it is allowed to do so, and to be condensed by further cooling into a liquid form. Nearly all the stillheads which are used by native distillers are faulty in two points. They are too small to allow of the diffusion and separation of mixed vapours, even when properly cooled, and they do not allow the alcoholic vapour to find its natural exit upwards. 5-5-93.

E. D'S.—Reg. No. 1419J—56—19-6-93.

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Where triennial license is granted, additional shops may be opened	...	...	...	...	,,	6	...	,,
Number of shops in Calcutta may be increased	...	...	...	...	,,	7	...	,,
List of shops to be sold	...	...	...	...	,,	8	...	110
Notification of auction sale. Form of ...	...	...	...	...	,,	,,	... A	,, 193-95
Special notice to be posted outside of shop to be sold	...	...	...	...	,,	10	...	110
Opening of shops in Calcutta by auction purchaser	...	...	...	...	,, IV	32 4	...	114 115